

EXHIBIT H

FILE COPY

PITNEY, HARDIN, KIPP & SZUCH LLPP.O. BOX 1945
MORRISTOWN, NEW JERSEY 07962-1945

TAX I.D. NO. 22-1661404

Cytec Industries
5 Garret Mountain Plaza
West Paterson, NJ 07424
Attn: Thomas A. Waldman, Esq.Invoice 1933570
011938.075765

July 26, 2000

TO PROFESSIONAL SERVICES RENDEREDFor services rendered and engagement costs
incurred through June 30, 2000.In connection with Boarhead Farm Superfund
Site common disbursements, as described in
deatial on the attached printout.Billing Summary

<u>Attorney</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
D. Payne	Partner	15.0	255	3,825.00
C. Trinkle	Associate	36.4	190	6,916.00
	TOTAL	51.4		10,741.00
	IN ALL FOR SERVICES RENDERED		\$	10,741.00
	ENGAGEMENT COSTS		\$	435.64
	TOTAL AMOUNT DUE		\$	11,176.64

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Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common Disbursements

Date	Narrative Timekeeper	Hours
06/01/00	Telephone conference with Mr. Batson of EPA concerning upcoming PRP meeting. Preparation for same. Drafting of e-mail to Mr. Batson concerning same. Office conferences with M. Moore and D. Payne concerning outstanding FOIA issues. Drafting of e-mail to M. Moore concerning same. C. Trinkle	1.20 hrs.
06/02/00	Drafting of e-mail to Ms. Keating of EPA concerning Special Notice parties. Preparation of documents for upcoming PRP Group meeting. C. Trinkle	1.50 hrs.
06/05/00	Prepare agenda for Group meeting; prepare budget for task list. D. Payne	1.70 hrs.
06/05/00	Continued preparation of documents for upcoming PRP Group meeting. Telephone conference with Mr. Seibel of de maximis concerning cash flow projection, outstanding invoices, and OU-2 draft design. Drafting of lengthy e-mail to D. Payne concerning same. Telephone conference with D. Payne concerning same. C. Trinkle	3.50 hrs.
06/07/00	Read e-mail from S. Keating regarding General Ceramics. D. Payne	0.10 hrs.
06/07/00	Research concerning new EPA guidance with respect to calculation of indirect costs. Telephone conference with D. Payne concerning same. Telephone conference with Ms. Keating of EPA concerning same. Preparation of invoices for third technical assessment. Telephone conference with Mr. Seibel of de maximis concerning payment of outstanding invoices. Review of invoices. Drafting of correspondence to Mr. Seibel concerning payment. Drafting of lengthy memorandum summarizing outcome of PRP Group meeting. Revision of Eckenfelder contract to reflect discussions at PRP Group meeting. C. Trinkle	6.00 hrs.
06/09/00	Revision of Eckenfelder contract to incorporate comments received at recent group meeting. Office conference with D. Payne concerning same. Drafting	

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 Matter: Boarhead Farm Superfund Site Common Disbursements

of e-mail to Mr. DiPippo of Eckenfelder concerning same. Telephone conference with counsel for Worthington concerning past cost issues. Drafting of e-mail to same concerning same. Drafting of e-mail to D. Payne concerning same.
 C. Trinkle 0.80 hrs.

06/13/00 Office conference with D. Payne concerning preparations for upcoming group meeting. Preparation of documents for same. Telephone conferences with counsel for SPS concerning upcoming conference call with respect to past cost issues. Drafting of e-mails to group concerning same and concerning upcoming group meeting.
 C. Trinkle 1.30 hrs.

06/14/00 Office conference with D. Payne concerning preparations for upcoming group meeting. Telephone conference with Mr. DiPippo of Eckenfelder concerning remaining contract issues. Review of e-mail from same concerning same. Revision of contract to incorporate same.
 C. Trinkle 0.50 hrs.

06/15/00 Preparation of documents for upcoming group meeting. Office conference with D. Payne concerning same.
 C. Trinkle 0.40 hrs.

06/17/00 Send J. Barkett Protocols to Boarhead Farm Group; schedule conference call of Group; forward e-mail history of Site operations to Barkett.
 D. Payne 0.80 hrs.

06/19/00 Drafting of correspondence to Mr. Barkett concerning executed retainer agreement. Telephone conference with Ms. Keating of EPA concerning Special Notice issues. Review of fax from same concerning same. Office conference with D. Payne concerning same. Telephone conference with counsel for Ford concerning upcoming conference call and meeting schedule. Review of PRP Group Agreement and Agreement in Principle for purposes of merging same.
 C. Trinkle 3.10 hrs.

06/20/00 Continued review and revision of PRP Group Agreement and Agreement in Principle for purposes of merging same.
 C. Trinkle 1.90 hrs.

06/21/00 Review of file for information concerning AETC corporate successor information. Research concerning same. Office conferences with D. Payne concerning

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Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
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same. Telephone conference with Ms. Keating of EPA concerning same and other Special Notice letter issues. Drafting of fax to same concerning Merit Metals corporate successor issues. Drafting of e-mail to counsel for Ford concerning same. Review of file for information concerning same.

C. Trinkle 3.00 hrs.

06/22/00 Review of e-mail from counsel for Ford concerning corporate successor issues. Office conference with D. Payne concerning obtaining CRIS search information on potential new PRPs, possible interview with Bruce DeRewal, and AETC corporate successor issues. Research concerning current whereabouts of Bruce DeRewal. Research concerning possible corporate successors to AETC.

C. Trinkle 1.50 hrs.

06/26/00 Drafting of e-mail to counsel for Ford concerning Special Notice letter issues. Review of fax from same concerning same. Drafting of fax to Ms. Keating of EPA concerning same. Office conference with D. Payne concerning proposed new process for approval of de maximis invoices. Drafting of e-mail to Cytec and Ford concerning same. Drafting of e-mail to group concerning execution of Eckenfelder contract. Drafting of e-mail to counsel for Worthington concerning execution of Bigler contract. Drafting of correspondence to Eckenfelder and Bigler concerning payment of invoices. Attention to same.

C. Trinkle 3.30 hrs.

06/27/00 Review e-mail from G. Seibel regarding stalemate over discharge limits; read e-mail from Seibel to Harper; call with Seibel; call with S. Keating; e-mail to C. Trinkle regarding conference call.

D. Payne 1.40 hrs.

06/27/00 Drafting of e-mail to D. Payne concerning upcoming group conference calls. Continuing revisions to merge group agreements.

C. Trinkle 0.50 hrs.

06/28/00 e-mail to S. Keating; call from Keating and Harper regarding discharge limits; conference call with Harper, Keating and Seibel regarding same; call with Seibel; review administrative consent order, consent decree and remedial design schedule; read e-mail from Seibel to State and EPA regarding residential well cleanout; e-mail to Boarhead Farm Group regarding status on discharge limit issue; call with S. Keating

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Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
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regarding Special Notice letter draft.

D. Payne 4.80 hrs.

06/28/00 Telephone conference with Division of Law concerning
 obtaining CRIS search results. Telephone conference
 with Mr. Barkett concerning upcoming conference call.
 Continued revision and merger of group agreements.
 Office conferences with D. Payne concerning same.
 C. Trinkle 2.50 hrs.

06/29/00 Read e-mail from G. Seibel regarding discharge
 limits; several calls with Seibel regarding issues
 and strategy vis-a-vis EPA and State; read e-mail
 from DiPippo; read his draft letter to DEP; read
 lengthy e-mail from Seibel.
 D. Payne 2.20 hrs.

06/29/00 Further revision of merged group agreement. Office
 conference with D. Payne concerning same. Drafting
 of correspondence to Bigler concerning payment of
 invoice. Attention to same. Drafting of e-mail to D.
 Payne concerning same. Drafting of e-mails to group
 and to Mr. Batson of EPA and Mr. Barkett concerning
 upcoming conference calls.
 C. Trinkle 1.60 hrs.

06/30/00 Review letter to DEP and provide comments to G.
 Seibel; several telephone conversations with Seibel;
 read DMR letter to DEP and provide comments to G.
 Seibel; prepare budget for Boarhead Farm Liaison
 Counsel activities; review and revise, merged Group
 agreements.
 D. Payne 4.00 hrs.

06/30/00 Review of consent decree and AOC. Revision of
 deliverables timeline to incorporate additional
 information. Attention to trust account
 administration. Review and revision of task list.
 Final revision of merged group agreement document.
 C. Trinkle 3.80 hrs.

Billing Summary

<u>Attorney</u>	<u>Hours</u>
D. Payne	15.0
C. Trinkle	36.4
TOTAL	51.4

ENGAGEMENT COSTS

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06/02/00	PD UPS TO WEST PATERSON; DWP; CK# 210855	\$	7.80
06/07/00	PD UPS TO ALLENTOWN PA; CAT; CK# 211239	\$	9.80
	Computer Assisted Research	\$	87.12
	Duplicating	\$	290.60
	Postage	\$	4.40
	Telephone	\$	35.92
	TOTAL ENGAGEMENT COSTS	\$	<u>435.64</u>

PHKS 071978

PITNEY, HARDIN, KIPP & SZUCH LLP

P.O. BOX 1945
MORRISTOWN, NEW JERSEY 07962-1945

TAX I.D. NO. 22-1661404

Cytec Industries
5 Garret Mountain Plaza
West Paterson, NJ 07424
Attn: Thomas A. Waldman, Esq.

Invoice 1945246
011938.075765

December 13, 2000

TO PROFESSIONAL SERVICES RENDERED

For services rendered and engagement costs
incurred through November 30, 2000.

In connection with Boarhead Farm Superfund
Site common disbursements, as described in
deatial on the attached printout.

IN ALL FOR SERVICES RENDERED	\$	19,322.00
ENGAGEMENT COSTS	\$	1,200.81
TOTAL INVOICE BALANCE DUE	\$	<u>20,522.81</u>

PHKS 071913

Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common Disbursements

Date	Narrative Timekeeper	Hours
09/06/00	Call From G. Harris (Elf Atochem) re 104(e) letter; provide status of matter. D. Payne	0.40 hrs.
09/21/00	Call with Keating re status; email to Group providing status. D. Payne	0.50 hrs.
09/25/00	Call to Keating re status. D. Payne	0.10 hrs.
09/26/00	Several calls from Keating re indirect cost issue; call to N. Wise; read EPA guidance on enforcement discretion D. Payne	1.50 hrs.
09/27/00	Lengthy call with Neil Wise regarding offer letter requirements; gather material to draft letter. D. Payne	1.30 hrs.
09/28/00	Draft offer letter to EPA; forward same to Group; several calls with N. Wise. D. Payne	3.50 hrs.
09/29/00	Work on offer letter to EPA, take comments from Group; numerous emails and conversations with N. Wise; finalize letter offer. D. Payne	3.00 hrs.
11/01/00	Prepare documents for file review. Update index. Confer with C. Trinkle re: same. S. Evans	1.60 hrs.
11/01/00	Read e-mail from counsel for Merit Metals; call to S Keating re OS memo status. D. Payne	0.20 hrs.
11/01/00	Telephone conference with counsel for Van Waters & Rogers concerning scheduling document reviews. Office conference with S. Evans concerning same. C. Trinkle	0.40 hrs.
11/01/00	Review of Polyrez, Textile Chemical, and Southern California 104(e) responses received from EPA. Office conference with D. Payne concerning same. Review of file documents related to same. Extensive research in connection with orphan share submission. Office conference with D. Payne concerning same. Preparation of documents in support of same.	

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Client: CYTEC INDUSTRIES
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	C. Trinkle	6.80 hrs.
11/01/00	Drafting of e-mails to group concerning orphan share nexus summaries and 104(e) responses received from EPA.	
	C. Trinkle	0.30 hrs.
11/01/00	Research on Manfred T DeRewal/Boarhead Corp/DeRewal Chemical/Environmental Chemical Control assets (Trinkle)	
	J. von Schrader	1.00 hrs.
11/02/00	Organization of files in conference room in preparation for document review.	
	S. Evans	0.80 hrs.
11/02/00	Several calls with S. Keating regarding orphan share issue; e-mail to BFG regarding same.	
	D. Payne	0.70 hrs.
11/02/00	Continued research in connection with orphan share submission. Drafting of argument concerning owner/operator share of liability. Office conferences with D. Payne concerning same. Drafting of e-mail to counsel for Ford and counsel for SPS concerning same. Telephone conferences with Mr. Seibel of de maximis concerning benzene hot spot costs as related to Haven orphan share. Review of e-mails from same concerning same.	
	C. Trinkle	6.40 hrs.
11/02/00	Drafting of e-mail to group concerning owner/operator orphan share argument.	
	C. Trinkle	0.30 hrs.
11/03/00	Oversee document review.	
	S. Evans	0.70 hrs.
11/03/00	Call with G. Thomas regarding DEP meeting; call with L. Wright regarding Cartech; call with S. Schmidt regarding ATP issues.	
	D. Payne	2.20 hrs.
11/03/00	Research concerning allocated percentages of transporter liability. Drafting of orphan share argument incorporating same. Office conferences with D. Payne concerning same. Drafting of orphan share argument concerning insolvency of Manfred DeRewal and Boarhead Corporation. Telephone conference with counsel for Lucent concerning Sylvan nexus summary. Revision of same to incorporate comments.	
	C. Trinkle	5.30 hrs.

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11/03/00	Attention to document review by counsel for Van Water & Rogers. C. Trinkle	0.30 hrs.
11/06/00	Call with S. Keating on orphan share memo; e-mail to Keating with list of company candidates for orphan share funding. D. Payne	0.50 hrs.
11/06/00	Review of e-mails from D. Payne concerning draft orphan share submission. Office conference with D. Payne concerning same. Revision of same to incorporate comments. Telephone conference with counsel for SPS concerning same. Incorporation of comments from same. Preparation of supporting documentation for same. C. Trinkle	2.80 hrs.
11/06/00	Drafting of e-mail to group concerning revised orphan share submission. C. Trinkle	0.10 hrs.
11/07/00	Telephone conference with counsel for Len Sayles and Len Wolberg concerning Barsum deposition transcript. C. Trinkle	0.10 hrs.
11/07/00	Telephone conference with counsel for Worthington concerning proposed changes to draft orphan share submission. Office conference with D. Payne concerning same. Revision of submission to incorporate comments. C. Trinkle	2.30 hrs.
11/08/00	Telephone conference with counsel for Carpenter Technologies concerning review of documents. Telephone conference with S. Evans concerning same. C. Trinkle	0.20 hrs.
11/08/00	Telephone conferences with counsel for SPS concerning follow-up meeting with new Special Notice parties. Telephone conferences with Mr. Batson of EPA concerning same. Telephone conference with counsel for Worthington concerning same and response to counteroffer. Organization of conference call portion of same. Preparation of documents for same. C. Trinkle	1.60 hrs.
11/10/00	Prepare and send documents requested by D. Isabel. Confer with C. Trinkle re: same. S. Evans	1.00 hrs.
11/10/00	Drafting of e-mail to group concerning scheduling of conference call to form response to Special Notice	

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	parties' counteroffer. C. Trinkle	0.10 hrs.
11/10/00	Drafting of fax to group concerning Sykes litigation over new indirect cost policy. C. Trinkle	0.20 hrs.
11/13/00	Oversee document review of Dave O'Brien. Confer with C. Trinkle. S. Evans	2.30 hrs.
11/13/00	Telephone conference with counsel for Handy & Harman concerning scheduling review of documents. Telephone conferences with S. Evans concerning same. C. Trinkle	0.30 hrs.
11/13/00	Attention to review of documents by counsel for Quikline. Office conferences with S. Evans concerning same. Preparation for upcoming reviews by counsel for Carpenter Technologies and Plymouth Tube. C. Trinkle	1.00 hrs.
11/13/00	Telephone conference with D. Payne concerning response to Special Notice parties' counteroffer. Drafting of spreadsheet showing various payment scenarios. C. Trinkle	1.10 hrs.
11/14/00	Oversee document review of Dave O'Brien and Steve Lemon, and Lynn Wright. Confer with C. Trinkle. S. Evans	2.80 hrs.
11/14/00	Several conversations with Lynn Wright (counsel for CT); several conversations with S. Lemon (counsel for Plymouth Tube) regarding site history and liability. D. Payne	2.00 hrs.
11/14/00	Drafting of e-mails to group concerning new Special Notice parties' counteroffer and concerning upcoming conference call to discuss same. C. Trinkle	0.20 hrs.
11/14/00	Attention to document review by counsel for Quikline, counsel for Plymouth Tube, and counsel for Carpenter Technologies. C. Trinkle	1.90 hrs.
11/14/00	Revision of spreadsheets for use in responding to new Special Notice parties' counteroffer. C. Trinkle	0.40 hrs.
11/14/00	Drafting of e-mail to D. Payne concerning status of various contracts.	

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	C. Trinkle	0.10 hrs.
11/15/00	Oversee document review of Lynn Wright and Steve Lemon. Confer with C. Trinkle.	
	S. Evans	1.60 hrs.
11/15/00	Work with CT on possible options for response to SN Group; call with D. Batson re his impressions of getting larger group together.	
	D. Payne	1.80 hrs.
11/15/00	Attention to document review conducted by counsel for Carpenter Technologies and counsel for Plymouth Tube.	
	C. Trinkle	0.60 hrs.
11/15/00	Office conference with D. Payne concerning draft spreadsheet showing possible responses to new Special notice parties' counteroffer. Telephone conference with Mr. Seibel of de maximis concerning cost assumption incorporated into same.	
	C. Trinkle	1.30 hrs.
11/15/00	Telephone conference with counsel for SPS concerning new Special Notice parties and negotiations with same.	
	C. Trinkle	0.30 hrs.
11/15/00	Review of monthly report and other technical correspondence from Mr. Seibel of de maximis.	
	C. Trinkle	0.40 hrs.
11/16/00	Oversee document review of Mark Sweitzer. Organization of documents tagged for copying. Confer with C. Trinkle.	
	S. Evans	1.80 hrs.
11/16/00	Drafting of correspondence to de maximis, Eckenfelder/Brown & Caldwell, and Bigler concerning payment of outstanding invoices. Attention to accounting issues relevant to same.	
	C. Trinkle	0.30 hrs.
11/16/00	Drafting of e-mail to group concerning upcoming conference call.	
	C. Trinkle	0.10 hrs.
11/16/00	Attention to document review by Mr. Sweitzer of Handy & Harman.	
	C. Trinkle	0.80 hrs.
11/16/00	Telephone conference with counsel for Lucent concerning draft response to new Special Notice parties' counteroffer. Drafting of fax to same concerning same. Telephone conference with counsel	

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for SPS concerning same.
 C. Trinkle 0.20 hrs.

11/17/00 Prepare tagged documents from document reviews for
 duplicating. Confer with C. Trinkle re: same.
 S. Evans 1.20 hrs.

11/17/00 Call to S. Keating re cost documentation; finalize
 letter to SN parties and forward same to Benik, et.
 al.; call to D. Batson to advise generally of
 response; call with counsel for Bundy re receipt of
 letter and group joinder.
 D. Payne 1.50 hrs.

11/17/00 Drafting of correspondence to counsel for Lucent
 concerning new Special Notice letter.
 C. Trinkle 0.10 hrs.

11/17/00 Attention to revision and transmission of response to
 new Special Notice parties' counteroffer. Office
 conferences with D. Payne concerning same.
 C. Trinkle 1.10 hrs.

11/17/00 Attention to preparation of documents requested
 during reviews by counsel for Quikline, Plymouth
 Tube, and Carpenter Technologies and by Handy &
 Harman.
 C. Trinkle 0.10 hrs.

11/17/00 Drafting of e-mail to group concerning upcoming
 conference call with respect to review of past costs
 documentation. Drafting of e-mail to Mr. Dovell of
 Nihill & Riedley concerning same.
 C. Trinkle 0.20 hrs.

11/20/00 Preparation of documents flagged during reviews for
 shipping. Update file review log.
 S. Evans 2.20 hrs.

11/20/00 Email to SKeating re ATP parties; email same to BFG;
 call from D Shea re cash flow.
 D. Payne 0.70 hrs.

11/20/00 Review of engagement letter from Mr. Dovell of Nihill
 & Riedley. Office conference with D. Payne
 concerning same. Drafting of correspondence to Mr.
 Dovell concerning same.
 C. Trinkle 0.30 hrs.

11/20/00 Review of invoice received from Mr. Barkett of Shook,
 Hardy & Bacon. Office conference with D. Payne
 concerning same. Drafting of correspondence to group
 concerning same.

Client: CYTEC INDUSTRIES
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	C. Trinkle	0.40 hrs.
11/21/00	Preparation of documents flagged during reviews for shipping. Update file review log. S. Evans	1.80 hrs.
11/22/00	Review file for document requested by C. Trinkle. S. Evans	0.70 hrs.
11/22/00	Call from K. Arnold re new Lucent attorney; email to J. de Grandpre re conference call. D. Payne	0.70 hrs.
11/22/00	Office conference with D. Payne concerning drafting of good faith offer letter to EPA. Research concerning same. Office conference with W. Hyatt concerning same. C. Trinkle	0.80 hrs.
11/22/00	Drafting of e-mail to group concerning upcoming conference call. Preparation of documents for and drafting of fax to counsel for Lucent Microelectronics. C. Trinkle	1.00 hrs.
11/22/00	Drafting of correspondence to Ms. Keating of EPA concerning request for complete cost documentation. Review of e-mail from Mr. Dovell of Nihill & Riedley concerning same. C. Trinkle	0.30 hrs.
11/27/00	Read EPA guidance on SN letter GFOs; read proposed Consent Decree; read SN letter and outline GFO; draft GFO; D. Payne	5.50 hrs.
11/27/00	Drafting of good faith offer letter. Telephone conferences with D. Payne concerning same. Drafting of e-mail to counsel for Worthington concerning same. C. Trinkle	1.60 hrs.
11/27/00	Telephone conference with Mr. Batson of EPA concerning response to latest offer to new Special Notice parties. C. Trinkle	0.10 hrs.
11/28/00	Work on GFO letter; call to Seibel re technical issues; email to BFG with draft letter. D. Payne	1.70 hrs.
11/28/00	Telephone conference with D. Payne concerning draft good faith offer letter. Review and revision of same to incorporate comments. Drafting of e-mail to group concerning same. Telephone conferences with Mr.	

Client: CYTEC INDUSTRIES
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Seibel of de maximis concerning cost information to
 same and review of technical portions of same.
 Drafting of e-mails to Mr. Seibel concerning
 technical review. Telephone conference with counsel
 for Worthington concerning comments to draft.
 C. Trinkle 1.30 hrs.

11/28/00 Drafting of e-mail to counsel for SPS concerning
 response to latest offer to new Special Notice
 parties. Drafting of e-mail to group concerning
 newly received 104(e) responses. Review of e-mail
 from counsel for SPS concerning same. Drafting of
 correspondence to counsel for SPS and counsel for
 Worthington concerning same.
 C. Trinkle 0.50 hrs.

11/28/00 Drafting of correspondence to counsel for Thomas &
 Betts concerning request for Barsum deposition
 transcript.
 C. Trinkle 0.20 hrs.

11/29/00 Update document review index per C. Trinkle.
 S. Evans 0.30 hrs.

11/29/00 Several calls with Mike Hendershot; email Group re
 same; call to GS; call with Batson re new
 developments and non response of SN parties and GFO
 preparation; forward revised GFO to BFG.
 D. Payne 2.00 hrs.

11/29/00 Telephone conference with counsel for SPS concerning
 draft request for cost documentation.
 C. Trinkle 0.10 hrs.

11/29/00 Office conference with D. Payne concerning revisions
 to draft good faith offer letter.
 C. Trinkle 0.20 hrs.

11/29/00 Attention to de maximis invoice approvals and status
 of accounts.
 C. Trinkle 0.10 hrs.

11/30/00 Drafting of e-mail to group concerning approval and
 payment of latest de maximis invoice. Review of
 account balances and drafting of e-mail to D. Payne
 concerning need for technical costs assessment.
 C. Trinkle 0.20 hrs.

11/30/00 Revision of correspondence requesting past cost
 documentation.
 C. Trinkle 0.10 hrs.

11/30/00 Drafting of e-mail to group concerning upcoming

Client: CYTEC INDUSTRIES
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conference call. Telephone conference with counsel
 for Ford concerning good faith offer issues.
 C. Trinkle 0.20 hrs.

11/30/00 Drafting of e-mail to D. Payne concerning status of
 agreement signature pages.
 C. Trinkle 0.10 hrs.

Billing Summary

<u>Attorney</u>	<u>Hours</u>
D. Payne	29.8
C. Trinkle	45.2
S. Evans	18.8
J. von Schrader	1.0
TOTAL	94.8

ENGAGEMENT COSTS

10/16/00	PD UPS TO MAHWAH NJ, TOMS RIVER NJ; CAT; CK# 215820	\$	15.60
10/18/00	PD CONFERENCING; DWP; CK# 215786	\$	55.26
10/19/00	PD UPS TO PHILADELPHIA PA; DWP; CK# 215820	\$	6.54
10/20/00	PD UPS TO ALLENTOWN PA; CAT; CK# 215820	\$	7.80
10/23/00	PD CONFERENCING; DWP; CK# 215786	\$	55.39
10/24/00	PD TRAVEL EXPENSES TO PHILADELPHIA PA; CAT; UH 11/15/00	\$	70.25
10/25/00	PD UPS TO PHILADELPHIA PA; CAT; CK# 215821	\$	7.80
10/27/00	PD UPS TO MONTCLAIR NJ; DWP; CK# 215821	\$	29.60
10/27/00	PD CONFERENCING; DWP; CK# 216152	\$	34.06
10/28/00	PD UPS FOR SAT. DELIVERY CHARGES; DWP; CK # 216171	\$	10.00
11/09/00	PD TRAVEL EXPENSES TO PHILADELPHIA PA; CAT; UH 11/30/00	\$	70.25
11/10/00	PD UPS TO MORRISTOWN NJ; SLE; CK# 216600	\$	15.80
11/16/00	PD CONFERENCING; DWP; CK# 216645	\$	64.48
11/16/00	PD UPS TO VARIOUS LOCS; CHICAGO IL; CAT; CK# 216599	\$	29.40
11/17/00	PD CONFERENCING; DWP; CK# 216645	\$	21.63
Computer Assisted Research		\$	41.00
Duplicating		\$	565.40
Postage		\$	16.38
Telephone		\$	84.17

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Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
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new party payment of technical costs. Telephone conference with D. Payne concerning same. Drafting of e-mail to same concerning same. Drafting of e-mails to group concerning same. Review of e-mail from counsel for Worthington concerning same. Revision of same to incorporate comments from same. Drafting of memorandum to new parties concerning same. Telephone conference with counsel for SPS concerning same. Drafting of e-mail to D. Payne concerning same.

C. Trinkle 3.00 hrs.

10/27/00 Work on revisions to spreadsheet; review comments from BFG members; revise cover memo to recipients; several calls to Barsum

D. Payne 2.00 hrs.

10/27/00 Drafting of correspondence to counsel for former owners of Merit Metals and counsel for Etched Circuits and Flexible Circuits concerning Barsum deposition transcript and affidavit. Drafting of e-mail to Mr. Batson of EPA concerning same. Review and extensive revision of spreadsheet concerning new party payment of technical costs. Telephone conference with counsel for Worthington concerning same. Review of e-mail from same concerning same. Revision of spreadsheet to incorporate comments. Office conferences with D. Payne concerning same. Drafting of e-mails to group and new parties concerning same. Telephone conference with Mr. Batson of EPA concerning same.

C. Trinkle 3.50 hrs.

10/30/00 Telephone conference with counsel for SPS concerning orphan share submission.

C. Trinkle 0.10 hrs.

10/31/00 Several calls to J. Barsum. Travel to PA to meet with J. Barsum re status and concerning potential contacts from other non-Group member companies.

D. Payne 3.00 hrs.

10/31/00 Review of e-mail from counsel for Worthington concerning orphan share issues. Telephone conference with same concerning same. Research concerning orphan share percentages assigned by EPA in other cases. Telephone conference with D. Payne concerning same. Drafting of company-specific nexus summaries for bankrupt/defunct PRPs. Preparation of document in connection with same.

C. Trinkle 6.90 hrs.

PHKS 072020

Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
 Disbursements

Billing Summary

<u>Attorney</u>	<u>Hours</u>
D. Payne	28.7
K. Helmer	7.4
C. Trinkle	47.6
TOTAL	83.7

ENGAGEMENT COSTS

12/14/99	PD AMEXP TO AMTRAK WASH DC;DWP;CK# 205886	\$	209.00
12/15/99	PD AMEXP TO CASCADE LODGE;DWP;CK# 205886	\$	124.74
06/01/00	PD AMEXP TO AMTRAK WASH DC;DWP;CK# 210982	\$	252.00
06/09/00	PD AMEXP TO AMTRAK WASH DC;DWP;CK# 210982	\$	252.00
06/16/00	PD AMEXP TO JUNIPER & LOCUST;DWP;CK# 210982	\$	8.50
06/30/00	PD AMEXP TO NATIONAL TECH INFO;DWP;CK# 210982	\$	51.50
08/29/00	PD GEN CONF;DWP;CK# 213895	\$	58.38
08/30/00	PD UPS TO ALLENTOWN; CAT; CK # 213790	\$	7.80
09/07/00	PDGENESYS CONF;DWP;CK# 215186	\$	88.36
09/07/00	PDGENESYS CONF;DWP;CK# 215186	\$	30.57
09/08/00	PD UPS TO ALLENTOWN PA;CAT;CK# 213910	\$	9.80
09/23/00	PD UPS FOR CORRECTED DELIVERY TO DEARBORN, MI; CK# 214836	\$	10.00
09/25/00	PD UPS TO MORRISTOWN NJ, PHILADELPHIA PA, WEST PATERSON NJ, NORRISTOWN PA; CAT; CK# 214836	\$	31.20
09/25/00	PD UPS TO WASH DC & DEARBORN MI;CAT;CK# 214836	\$	21.39
09/26/00	PD UPS TO TOMS RIVER NJ; CAT; CK# 214836	\$	7.80
09/26/00	PD UPS TO MAHWAH NJ; CAT; CK# 214836	\$	7.80
09/27/00	PD GENESYS CONF;DWP;CK# 214976	\$	32.57
09/27/00	PD GENESYS CONF;DWP;CK# 214976	\$	96.37
09/28/00	PD UPS TO ALLENTOWN PA; CAT; CK# 214836	\$	9.80
10/03/00	PD GEN MESS TO NEWARK NJ; CAT; CK# 215109	\$	36.00
10/03/00	PD GEN MESS TO FLORHAM PARK NJ; CAT; CK# 215109	\$	18.15
10/04/00	PD CONFERENCING; DWP; CK# 215514	\$	50.47
10/09/00	PD CONFERENCING; DWP; CK# 215514	\$	28.96
10/12/00	PD CONFERENCING; DWP; CK# 215514	\$	101.21

PHKS 072021

10/13/00	PD CONFERENCING; DWP; CK# 215514	\$	85.95
10/19/00	Paid Merrill Corp. for services rendered #10501; S#1308	\$	267.12
	Duplicating from prior months processed in September	\$	206.20
	Duplicating	\$	961.60
	Postage	\$	27.88
	Telephone	\$	164.55
	TOTAL ENGAGEMENT COSTS	\$	<u>3,257.67</u>

PHKS 072022

TOTAL ENGAGEMENT COSTS	\$ 1,200.81
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TOTAL INVOICE BALANCE	\$ 20,522.81
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PHKS 071923

Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
 Disbursements

	D. Payne	1.20 hrs.
07/11/00	Office conference with D. Payne concerning upcoming group meeting. Review and revision of agenda for same. Review of cash flow estimate and outstanding invoices in preparation for same.	
	C. Trinkle	1.10 hrs.
07/11/00	Telephone conference with Ms Keating of EPA concerning need for additional information concerning Bundy Corporation. Review of file. Drafting of fax to Ms. Keating concerning same.	
	C. Trinkle	0.90 hrs.
07/12/00	Attend Boarhead Farm meeting in Philadelphia.	
	D. Payne	9.50 hrs.
07/13/00	Review and revision of merged group agreement to incorporate comments from group meeting.	
	C. Trinkle	3.00 hrs.
07/13/00	Review and revision of Allocation Protocol to incorporate comments from group meeting.	
	C. Trinkle	1.80 hrs.
07/13/00	Review of file and drafting of fax to counsel for Lucent concerning new EPA guidance on indirect cost calculation and task list.	
	C. Trinkle	0.20 hrs.
07/13/00	Telephone conference with Mr. Barraclough of Wolf, Schorr concerning PRP conflict list.	
	C. Trinkle	0.10 hrs.
07/13/00	Drafting, review, and revision of invoices for group assessment with respect to response, administrative, and allocation costs. Office conference with D. Payne concerning same.	
	C. Trinkle	1.10 hrs.
07/14/00	Revision of invoices in relation to third assessment. Drafting of correspondence to group concerning same.	
	C. Trinkle	0.90 hrs.
07/14/00	Review and revision of draft allocation protocol to incorporate comments received at group meeting. Office conference with D. Payne concerning same.	
	C. Trinkle	2.20 hrs.
07/14/00	Continued revision of group agreement to incorporate comments received at recent meeting.	
	C. Trinkle	0.30 hrs.
07/17/00	Review of comments received from counsel for Lucent	

PHKS 072025

Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
 Disbursements

concerning revised group agreement. Revision of agreement to incorporate same. Office conference with D. Payne concerning same.
 C. Trinkle 0.50 hrs.

07/17/00 Review of comments received from counsel for Lucent concerning draft allocation protocol. Revision of protocol to incorporate same. Office conference with D. Payne concerning same.
 C. Trinkle 0.50 hrs.

07/17/00 Review and revision of Special Notice Letter.
 C. Trinkle 0.40 hrs.

07/18/00 Receipt and review of comments on Special Notice Letter from counsel for Worthington.
 C. Trinkle 0.20 hrs.

07/19/00 Telephone conferences with Mr. Eichman of N.J. Division of Law concerning status of CRIS search request.
 C. Trinkle 0.20 hrs.

07/19/00 Telephone conference with counsel for Worthington concerning proposed revisions to allocation protocol. Office conference with D. Payne concerning same.
 C. Trinkle 0.30 hrs.

07/20/00 Review and revise Group agreement; forward same to Group.
 D. Payne 0.50 hrs.

07/21/00 Meeting with Catherine Trinkle regarding Boarhead trust account; review trust account documents and create excel spreadsheets regarding same.
 M. Moore 2.40 hrs.

07/21/00 Office conference with M. Moore concerning establishing accounting system for various group funds.
 C. Trinkle 0.20 hrs.

07/21/00 Revision of draft allocation protocol to incorporate comments received during group conference call. Drafting of e-mails to D. Payne concerning same and concerning revised group agreement.
 C. Trinkle 2.10 hrs.

07/24/00 Prepare and revise trust account spreadsheet.
 M. Moore 2.30 hrs.

07/25/00 Drafting of e-mail to group concerning upcoming conference call with respect to technical submissions to EPA.

PHKS 072026

Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
 Disbursements

	C. Trinkle	0.20 hrs.
07/25/00	Revision of merged group agreement to incorporation comments received at recent group meeting. Drafting of e-mail to counsel for Worthington concerning same.	
	C. Trinkle	1.50 hrs.
07/25/00	Drafting of e-mail to counsel for Worthington concerning execution of Bigler and Eckenfelder contracts.	
	C. Trinkle	0.10 hrs.
07/27/00	Confer with Catherine Trinkle regarding spreadsheet for trust fund account.	
	M. Moore	0.50 hrs.
07/27/00	Office conference with M. Moore concerning draft spreadsheets for use in accounting for group funds.	
	C. Trinkle	0.20 hrs.
07/27/00	Telephone conference with counsel for Worthington concerning third assessment invoice. Revision of same. Drafting of e-mail concerning same.	
	C. Trinkle	0.20 hrs.
07/28/00	Confer with C. Trinkle regarding Group agreement revisions.	
	D. Payne	0.30 hrs.
07/28/00	Further revision of merged group agreement. Drafting of e-mail to group concerning same. Review of e-mails from counsel for Worthington and SPS concerning same.	
	C. Trinkle	0.80 hrs.
07/31/00	Telephone conference with counsel for Lucent concerning revised group agreement. Revision of same to incorporate comment received from counsel for Worthington. Drafting of e-mail to D. Payne concerning same.	
	C. Trinkle	0.30 hrs.
07/31/00	Office conference with M. Moore concerning index of documents received in response to FOIA requests.	
	C. Trinkle	0.10 hrs.
08/01/00	Travel to Ottsville to attempt visit with Barsum.	
	D. Payne	3.00 hrs.
08/01/00	Office conference with D. Payne concerning structure of various group accounts. Drafting of memorandum concerning same. Telephone conference with Accounting Department concerning same. Drafting of e-mail to D. Payne concerning same. Completion of	

PHKS 072027

Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
 Disbursements

paperwork concerning same. Office conference with M. Moore concerning accounting spreadsheet set-up.
 C. Trinkle 1.50 hrs.

08/02/00 Office conference with D. Payne concerning accounting issues.
 C. Trinkle 0.10 hrs.

08/04/00 Status e-mail to Boarhead Farm Group.
 D. Payne 0.40 hrs.

08/04/00 Call to S. Keating re Merit Metals 104(e) response; confer with Trinkle re same.
 D. Payne 0.50 hrs.

08/04/00 Office conference with D. Payne concerning fax from SPS concerning recent assessment. Revision of invoice to same. Drafting of fax to same concerning same.
 C. Trinkle 0.20 hrs.

08/04/00 Telephone conference with counsel for Lucent concerning comments to merged group agreement. Drafting of e-mail to D. Payne concerning same.
 C. Trinkle 0.30 hrs.

08/07/00 Telephone conference with counsel for Lucent concerning comments to draft allocation protocol.
 C. Trinkle 0.20 hrs.

08/07/00 Attention to payment of recent Bigler and Eckenfelder invoices.
 C. Trinkle 0.10 hrs.

08/08/00 Review file materials for El f Atochem's answer to interrogatories and other discovery responses per D. Payne's request.
 S. Evans 1.80 hrs.

08/08/00 Review Jonas Grid information regarding Polyrez; status e-mail to Group; review all other 104(e) requests prepared for EPA with C. Trinkle; call to S. Keating regarding same.
 D. Payne 2.00 hrs.

08/08/00 Telephone conference with Ms. Keating of EPA concerning successor liability issues relevant to Merit Metals. Office conference with D. Payne concerning same.
 C. Trinkle 0.30 hrs.

08/08/00 Office conference with D. Payne concerning Polyrez information from Kramer file.

PHKS 072028

Client: CYTEC INDUSTRIES
Matter: Boarhead Farm Superfund Site Common
Disbursements

	C. Trinkle	0.30 hrs.
08/09/00	Review file materials for El f Atochem's answer to interrogatories and other discovery responses per D. Payne's request.	
	S. Evans	1.20 hrs.
08/09/00	E-mail to G. Seibel regarding waste disposal; call to Seibel.	
	D. Payne	0.50 hrs.
08/09/00	Telephone conference with counsel for SPS concerning group agreement.	
	C. Trinkle	0.10 hrs.
08/09/00	Telephone conference with counsel for SPS concerning allocation protocol and questionnaire. Office conference with D. Payne concerning same.	
	C. Trinkle	0.30 hrs.
08/09/00	Telephone conference with counsel for SPS concerning special notice issues.	
	C. Trinkle	0.10 hrs.
08/09/00	Drafting of correspondence to Bigler and Eckenfelder concerning payment of outstanding invoices.	
	C. Trinkle	0.30 hrs.
08/09/00	Review of information received from EPA concerning successor liability issues involving Merit Metals. Telephone conference with EPA personnel concerning same.	
	C. Trinkle	0.20 hrs.
08/09/00	Review of Polyrez interrogatory answers from Kramer file.	
	C. Trinkle	0.10 hrs.
08/10/00	Call with Bruce DeRewal and S. King; e-mail to Group regarding same; confer with Trinkle re preparation for meeting. .	
	D. Payne	0.70 hrs.
08/10/00	Review and revision of 104(e)s for submission to EPA. Office conferences with D. Payne concerning same. Drafting of correspondence to EPA concerning same.	
	C. Trinkle	3.00 hrs.
08/10/00	Attention to payment of Bigler invoice for June 2000 O&M services. Drafting of correspondence to Mr. Bigler concerning same. Drafting of e-mail to Technical Committee representatives concerning approval process for de maximis invoices.	
	C. Trinkle	0.70 hrs.

PHKS 072029

Client: CYTEC INDUSTRIES
Matter: Boarhead Farm Superfund Site Common
Disbursements

08/11/00	Drafting of e-mail to group concerning revised process for approval of de maximis invoices. C. Trinkle	0.20 hrs.
08/11/00	Processing and allocation of assessment payments from Cytec and NRM Investment. C. Trinkle	0.40 hrs.
08/11/00	Office conference with D. Payne concerning upcoming meeting with Bruce DeRewal. Preparation of documents for use in connection with same. C. Trinkle	4.50 hrs.
08/11/00	Telephone conference with Mr. Batson of EPA concerning case status. Drafting of e-mail to D. Payne concerning same. C. Trinkle	0.10 hrs.
08/14/00	Prepare for interview with B. DeRewal D. Payne	1.50 hrs.
08/14/00	Continued preparation of documents for use in connection with upcoming meeting with Bruce DeRewal. C. Trinkle	1.00 hrs.
08/14/00	Revision of Barkett allocation protocol to incorporate comments received from counsel for Lucent. Drafting of e-mail to D. Payne concerning same. C. Trinkle	0.90 hrs.
08/15/00	Travel to Montgomeryville, Pennsylvania to interview Bruce DeRewal with S. King; P.M. visit with J. Barsum and son. D. Payne	9.00 hrs.
08/15/00	Processing of payment for latest Bigler invoice. C. Trinkle	0.10 hrs.
08/15/00	Processing of assessment payment received from SPS Technologies. C. Trinkle	0.20 hrs.
08/16/00	Office conference with D. Payne concerning meeting with Bruce DeRewal. C. Trinkle	0.20 hrs.
08/16/00	Office conference with D. Payne concerning request from counsel for Worthington for W-9 to support assessment payment. Drafting of e-mail to counsel for Worthington concerning same. C. Trinkle	0.50 hrs.

PHKS 072030

Client: CYTEC INDUSTRIES
Matter: Boarhead Farm Superfund Site Common
Disbursements

08/16/00 Telephone conference with Ms. Keating and Ms. Martin-Banks of EPA concerning recently submitted draft 104(e)s and related issues. Drafting of lengthy e-mail to same concerning same. Review of file for documents relevant to same.
C. Trinkle 4.40 hrs.

08/16/00 Telephone conference with Ms. Keating and Ms. Martin-Banks of EPA concerning orphan share parties. Drafting of nexus summary and preparation of nexus package for Sylvan Chemical Corporation.
C. Trinkle 1.80 hrs.

08/17/00 Review letter from Wolf Block regarding Boarhead Farms.
L. Braender 1.00 hrs.

08/17/00 Call with King and attorney for Bruce DeRewal re his participation; forward him copy of Bruce DeRewal deposition.
D. Payne 0.70 hrs.

08/17/00 Drafting of e-mail to D. Payne concerning various accounting issues. Office conference with same concerning same. Attention to same. Drafting of correspondence to Bigler and Eckenfelder concerning payment of latest invoices.
C. Trinkle 1.00 hrs.

08/17/00 Office conference with D. Payne concerning information requested by Ms. Keating of EPA concerning Sylvan Chemical Corporation. Drafting of correspondence to counsel for Lucent concerning same.
C. Trinkle 0.90 hrs.

08/17/00 Review and revision of e-mail to Ms. Keating and Ms. Martin-Banks of EPA concerning draft 104(e)s. Drafting of fax to same concerning same. Drafting of correspondence to same concerning same. Office conference with D. Payne concerning same. Drafting of additional 104(e) with respect to GTE Sylvania.
C. Trinkle 1.00 hrs.

08/18/00 Review of GTE Sylvania file in connection with drafting of 104(e). Review of and revision of same.
C. Trinkle 0.80 hrs.

08/21/00 Telephone conference with Ms. Keating of EPA concerning proposed 104(e) to American Nickeloid. Telephone conference with Ms. Martin-Banks of EPA concerning relationship between Elf Atochem and Polyrez. Research concerning same.
C. Trinkle 1.80 hrs.

PHKS 072031

PITNEY, HARDIN, KIPP & SZUCH

DAVID W. PAYNE

DIRECT DIAL NUMBER
(973) 966-8196

E-MAIL
DPAYNE@PHKS.COM

(MAIL TO)
P.O. BOX 1945
MORRISTOWN, NEW JERSEY 07962-1945

(DELIVERY TO)
200 CAMPUS DRIVE
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FACSIMILE (973) 966-1550

152 WEST 57TH STREET
NEW YORK, N.Y. 10019-3310
(212) 371-8880
FACSIMILE (212) 371-8540

December 4, 2000

VIA REGULAR U.S. MAIL

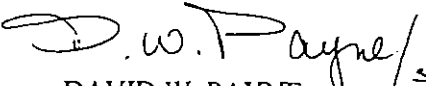
To: The Boarhead Farms PRP Group

Re: **Boarhead Farms Superfund Site**

Dear Colleagues:

Enclosed herewith please find our firm's billing for the period July 1, 2000, through October 31, 2000.

Very truly yours,


DAVID W. PAYNE

DWP/dw
enclosure

PITNEY, HARDIN, KIPP & SZUCH LLP
P.O. BOX 1945
MORRISTOWN, NEW JERSEY 07962-1945

TAX I.D. NO. 22-1661404

Cytec Industries
5 Garret Mountain Plaza
West Paterson, NJ 07424
Attn: Thomas A. Waldman, Esq.

Invoice 1938843
011938.075765
Boarhead Farm
Superfund Site
Common Disb
September 29, 2000

TO PROFESSIONAL SERVICES RENDERED

For services rendered and engagement costs
incurred through August 31, 2000.

In connection with Boarhead Farm Superfund
Site common disbursements, as described in
detail on the attached printout.

Billing Summary

<u>Attorney</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
L. Braender	Partner	1.0	290	290.00
D. Payne	Partner	35.3	270	9,531.00
C. Trinkle	Associate	56.2	190	10,678.00
S. Evans	Paralegal	4.0	75	300.00
M. Moore	Paralegal	5.2	85	442.00
	TOTAL	101.7		21,241.00

IN ALL FOR SERVICES RENDERED \$ 21,241.00

ENGAGEMENT COSTS \$ 2,433.93

TOTAL AMOUNT DUE \$ 23,674.93

PHKS 072023

Client: CYTEC INDUSTRIES
 Matter: Boarhead Farm Superfund Site Common
 Disbursements

Date	Narrative Timekeeper	Hours
07/03/00	Prepare Task List, forward same to group; revise Group Agreement and forward same to Group; prepare Liaison Counsel budget and forward same to Group. D. Payne	3.80 hrs.
07/05/00	Confer with Trinkle regarding revisions to BGF agreement; discuss K. Arnold's comments on the draft protocol with C. Trinkle D. Payne	0.30 hrs.
07/05/00	Telephone conference with counsel for Lucent concerning comments on Allocation Protocol. Drafting of e-mail to D. Payne concerning same. C. Trinkle	0.40 hrs.
07/05/00	Telephone conference with Mr. Barkett concerning schedule for discussion of Allocation Protocol. Drafting of e-mail to D. Payne concerning same. C. Trinkle	0.20 hrs.
07/05/00	Review of e-mail from counsel for SPS concerning execution of Eckenfelder contract. Drafting of reply to same. C. Trinkle	0.20 hrs.
07/05/00	Drafting of e-mail to Mr. Batson of EPA concerning upcoming group meeting. C. Trinkle	0.30 hrs.
07/05/00	Lengthy telephone conference with Mr. Eichman of Division of Law concerning request for CRIS search information relevant to Special Notice Letter issuance. Drafting of e-mail to D. Payne concerning same. C. Trinkle	1.10 hrs.
07/06/00	Prepare revised cost estimate. D. Payne	0.20 hrs.
07/07/00	Receipt and review of Eckenfelder invoice and approval forms. Drafting of correspondence to Eckenfelder concerning payment of same. Attention to same. Review of status of response costs account. C. Trinkle	0.40 hrs.
07/11/00	Call with S. Keating regarding status of special notice review; respond to request for information re Bundy prepare meeting agenda.	

PHKS 072024

EXHIBIT I

Dennis Shea

February 9, 2005

Page 1

1 UNITED STATES DISTRICT COURT
2 FOR THE EASTERN DISTRICT OF PENNSYLVANIA

3 _____ CIVIL ACTION NO.
4 02-CV-3830

5 Boarhead Farm Agreement Group,

6 Plaintiff,

Oral Deposition of

7 vs.

Dennis Shea

8 Advanced Environmental
9 Technology Corporation;
10 Ashland Chemical Company;
11 Boarhead Corporation;
12 Carpenter Technology
13 Corporation; Crown Metro,
14 Inc.; Diaz Chemical Corporation;
15 Emhart Industries, Inc.; Globe
16 Disposal Company, Inc.;
17 Globe-Wastech, Inc.; Handy &
18 Harman Tube Company, Inc.;
19 Knoll, Inc.; Merit Metal
20 Products Corporation; Novartis
21 Corporation; NRM Investment
22 Company; Plymouth Tube Company;
23 Quikline Design and Manufacturing
24 Company; Rahns Specialty Metals,
25 Inc.; Rohm & Haas Company; Simon
Wrecking Company, Inc.; Techalloy
Company, Inc.; Thomas & Betts
Corporation; Unisys Corporation;
United States of America
Department of Navy,

Defendants.

20 _____
21
22
23 Certified Shorthand Reporting Services
24 arranged through
25 Mastroianni & Formaroli, Inc.
709 White Horse Pike
Audubon, New Jersey 08106
(856) 546-1100

Dennis Shea

February 9, 2005

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1 requisitions, etcetera?
 2 A. No.
 3 Q. Do you know if there were some method to
 4 which ones Mr. Rambo decided to keep?
 5 A. I have no idea if he kept a portion or
 6 all and if there was any method or selection
 7 criteria.
 8 Q. Have you ever personally spoken to Mr.
 9 Rambo?
 10 A. No.
 11 Q. Okay.
 12 So the company didn't ask him why he
 13 kept these particular documents?
 14 A. I don't know the answer to that.
 15 Q. What volume of waste did SPS send to
 16 Boarhead Farm?
 17 A. I don't think we sent anything to
 18 Boarhead Farm.
 19 Q. What is the basis for that belief?
 20 A. Well, I know that there was at least
 21 some sodium cyanide found when Mr. De Rewal was
 22 arrested for illegal disposal down on Ontario Street,
 23 there were numerous drums down there, SPS is very
 24 close to the Philadelphia locations that Mr. De Rewal
 25 was using, you know, I know that -- as far as I know,

1 MR. HARRIS: How about that one?
 2 THE WITNESS: Yeah, that's it,
 3 SPST00325.
 4 BY MS. BINGHAM:
 5 Q. Okay.
 6 Are there any other bases aside from
 7 those you've just listed, and we kind of got off on a
 8 tangent about Frenchtown, any other bases for your
 9 assertion that SPS --
 10 A. You know, as you're aware, I'm here as
 11 our 30(B)(6) representative, but I'm also an attorney
 12 and I -- I think that you've got the right person to
 13 talk about everything on this list here, waste
 14 disposal practices, waste streams created,
 15 relationship, we're not aware of any relationship
 16 outside of these -- these documents for Jonas and
 17 De Rewal, I'm not aware of any relationship between
 18 SPS or Standard Press Steel and the Boarhead Farm
 19 site beyond our participation as a -- one of the
 20 active parties that have stepped up to the plate to
 21 take care of that site, I just -- I have no -- you
 22 know, but I'm not going to sit here and hypothesize
 23 with you about all of the potential reasons why our
 24 waste generated in that relevant time period went to
 25 the site.

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1 with the possible exception of your client, that
 2 there's -- SPS is the only defendant that's ever been
 3 identified as potentially sending materials to the
 4 Frenchtown site.
 5 Q. When was SPS identified as potentially
 6 sending materials to Frenchtown?
 7 A. 1990.
 8 Q. Was that in connection with the
 9 remediation of Frenchtown?
 10 A. It was in connection -- it was before
 11 the remediation of Frenchtown and continued until
 12 after the remediation of Frenchtown was completed.
 13 Q. What types of materials was SPS alleged
 14 to have sent to Frenchtown?
 15 A. I think EPA looked at the entire gamut
 16 of our dealings with De Rewal when they were talking
 17 to us, but there was one document in particular that
 18 identified Frenchtown and it was cyanide.
 19 Q. Was that a document that's been produced
 20 in this litigation?
 21 A. I believe it has.
 22 Q. Do you know what document it is?
 23 A. Probably -- you have my 104(e)?
 24 Q. I do. They're all tabbed up, but --
 25 A. Why don't you give me the 1996 --

1 MS. WRIGHT: I think the question
 2 was -- this is Lynn Wright from Edwards and Angell, I
 3 think the question was why do you think waste did not
 4 go to the site, not why you think it went to the
 5 site.
 6 THE WITNESS: I've given you two pretty
 7 good reasons why I think it didn't go to the site,
 8 sitting here right now --
 9 MR. HARRIS: Hold on a second.
 10 We don't think that question is within
 11 the scope of this notice, anyway.
 12 MS. BINGHAM: You don't think that the
 13 volume of waste sent is relevant to the relationship
 14 between the Boarhead Farm site and Standard Press
 15 Steel?
 16 MR. HARRIS: The volume of waste sent
 17 where?
 18 MS. BINGHAM: To Boarhead Farm.
 19 MR. HARRIS: He said the answer is
 20 none, that's the answer.
 21 MS. BINGHAM: And I'm asking for the
 22 basis for that answer.
 23 THE WITNESS: I just gave you --
 24 MR. HARRIS: Well, you know -- we're
 25 not here today to present, you know, litigation

20 (Pages 74 to 77)

Dennis Shea

February 9, 2005

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1 analysis of -- of why we think waste did or didn't go
2 somewhere else, we're here to respond to factual
3 questions.

4 MS. BINGHAM: I was asking for the
5 factual bases for his assertion of zero, that's a
6 fact, I'm asking for a factual bases.

7 MR. HARRIS: Well, frankly, I
8 understood your question to be did SPS send any waste
9 to the site, I understood his answer to be no because
10 SPS didn't send any waste to the site.

11 MS. BINGHAM: Okay.

12 MR. HARRIS: They may have given waste
13 to De Rewal or they may have given waste to Marvin
14 Jonas, but they -- I understood his answer to mean
15 SPS didn't send any waste to the Boarhead site.

16 MS. BINGHAM: I will rephrase the
17 question then.

18 BY MS. BINGHAM:

19 Q. What volume of waste that was picked up
20 by De Rewal made its way to Boarhead Farm from SPS?

21 MR. HARRIS: I'm not going to let him
22 answer that question either. He doesn't have any
23 knowledge of that. That's not within the scope.

24 MS. BINGHAM: The relationship between
25 Boarhead Farm and Standard Press Steel?

1 Agreement Group as to the volume of waste from
2 Techalloy which was disposed of at the site?

3 MR. HARRIS: We are not going to answer
4 those questions either. That's not on this list.

5 MS. BINGHAM: It's clearly within the
6 scope of the interrogatories.

7 MR. HARRIS: You and I agreed that the
8 scope of the interrogatories with respect to number
9 seven was the waste streams of SPS, the waste
10 disposal practices of SPS, the relationship to Jonas
11 and De Rewal. We're not going -- we're not here to
12 answer questions about our litigation strategies, our
13 contentions or anything else.

14 MS. BINGHAM: I agree that that largely
15 covered what it was.

16 MR. HARRIS: And, anyway, seven says as
17 they related to the Standard Press Steel facility,
18 which is exactly what we understood and you and I
19 talked about. We're not here to talk about any other
20 answers to interrogatories other than the ones that
21 have to do with their Jenkintown facility.

22 MS. WRIGHT: This is Lynn Wright from
23 Edward and Angell again, is that an instruction not
24 to answer, Glenn?

25 MR. HARRIS: Yeah. Sure. We're not

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Page 81

1 MR. HARRIS: There is none.

2 THE WITNESS: There is none.

3 MR. HARRIS: They had no business
4 dealings, that's the relationship. None. They
5 didn't do business.

6 MS. BINGHAM: Their presence at
7 Standard Press Steel waste on Boarhead Farm site
8 wouldn't be a relationship?

9 MR. HARRIS: Well, you didn't ask him
10 that.

11 MS. BINGHAM: I asked him what waste
12 transported by De Rewal ended up at Boarhead Farm
13 site from SPS.

14 THE WITNESS: I'm aware of none.

15 BY MS. BINGHAM:

16 Q. What is the bases for your assertion?

17 What factual information do you have to
18 support that assertion?

19 MR. HARRIS: Well, I think he said
20 there's an absence of information, he says he's aware
21 of no information that suggests that, that was the
22 answer.

23 BY MS. BINGHAM:

24 Q. What is SPS's position either
25 individually or as a member of the Boarhead Farm

1 going to answer -- this witness is not here today
2 to --

3 MS. WRIGHT: That's all I needed.

4 MR. HARRIS: -- answer any questions
5 about Techalloy, Ashland, or the man on the moon, for
6 that matter.

7 MS. BINGHAM: When will SPS be prepared
8 to answer such a question?

9 MR. HARRIS: If and when we receive an
10 interrogatory that's within the scope of the federal
11 rules of civil procedure we'll respond to it as we're
12 required to do so, if and when we get a deposition
13 notice to seek such information we'll respond to it
14 within the scope of the federal rules of civil
15 procedure, but in our view that hasn't happened yet.

16 BY MS. BINGHAM:

17 Q. What is SPS's position either
18 individually or as a member of the Boarhead Farm
19 Agreement Group as to which hazardous substances if
20 any were contained in the Techalloy waste that were
21 disposed of at the site?

22 MR. HARRIS: Same thing, we're not
23 answering those questions today.

24 MS. BINGHAM: I just want to get the
25 instruction on the record.

21 (Pages 78 to 81)

Dennis Shea

February 9, 2005

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Page 84

1 MR. HARRIS: Okay.
 2 BY MS. BINGHAM:
 3 Q. What is SPS's position either
 4 individually or as a member of the Boarhead Farm
 5 Agreement Group as to what percentage of the clean up
 6 costs Techalloy should pay?
 7 A. Quick jerking around.
 8 MR. HARRIS: Yeah, that's --
 9 THE WITNESS: I read this thing and I
 10 know what it says and it talks about that Standard
 11 Press Steel facility in Jenkintown. I'm sorry I'm
 12 losing my temper, but I came here prepared today to
 13 answer some questions. I got other things to do. I
 14 want everyone to get a chance to answer questions,
 15 but don't -- we just told you we're not going to
 16 answer questions about your client. I'm not here
 17 to --
 18 BY MS. BINGHAM:
 19 Q. Look, all I'm trying to do --
 20 A. -- do that today. I'm a 30(B)(6)
 21 witness -- let me finish.
 22 I'm a 30(B)(6) witness for SBS, you got
 23 a good witness in front of you who knows a lot about
 24 the facility and the practices in the 1970's, take
 25 advantage of that, don't start jerking around asking

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Page 85

1 about your client.
 2 Q. I just wanted to get Glenn to give you
 3 the instruction on the record not to answer the
 4 question.
 5 MR. HARRIS: Let's make this easy, I
 6 said it before, let me say it again in case it wasn't
 7 clear, this witness is not going to answer any
 8 questions about any of the other -- about anything
 9 other than the Jenkintown facility of SPS and as
 10 indicated here he's not going to answer questions
 11 about the defendants, he's not going to answer
 12 questions about the clean up, he's not going to
 13 answer questions about anything else that isn't on
 14 this sheet, and none of those things are on those
 15 sheets and he's not going to answer them.
 16 MS. BINGHAM: I have no further
 17 questions at this time.
 18 MR. HARRIS: Your turn.
 19 Any questions, Brent?
 20 MR. COSSROW: Yeah, I'm thinking.
 21 MR. HARRIS: Okay.
 22 MS. COSSROW: Glenn, would you let
 23 Dennis answer the question -- let me introduce it
 24 this way, he said he's aware of no waste from SPS
 25 that got to Boarhead to the site; right?

1 MR. HARRIS: I think that's what he
 2 said.
 3 MS. COSSROW: Will you let him say --
 4 would you let him answer the question that he has
 5 arrived at that conclusion based on the
 6 investigations, the review of documents, that he has
 7 testified to today.
 8 MR. HARRIS: I don't think I understand
 9 the question.
 10 Why don't you ask the question, we'll
 11 find out whether he's going to answer it or not.
 12 (EXAMINATION OF MR. SHEA BY MS. COSSROW:)
 13 Q. You did testify earlier that you're
 14 aware of no SPS waste at the Boarhead Farm site;
 15 correct?
 16 A. That's correct.
 17 Q. And when you say that you're aware of
 18 none, have you reached that conclusion on the basis
 19 of the investigations, document review and other
 20 discussions you've had with SPS employees that you
 21 did to prepare for today's deposition?
 22 A. Nothing -- there are no documents I
 23 reviewed, there are no employees I talked to, and
 24 there's nothing that I've ever seen related to, you
 25 know, our preparing answers to interrogatories,

1 104(e) responses that ever indicated to me, yes, SPS,
 2 your waste went to the Boarhead Farm site, no, I've
 3 never seen that.
 4 MS. COSSROW: We have nothing.
 5 MR. HARRIS: Lynn?
 6 MS. WRIGHT: Yes?
 7 MR. HARRIS: Any questions?
 8 MS. WRIGHT: No questions.
 9 MR. HARRIS: Melissa?
 10 MS. FLAX: Yeah, I just have a couple
 11 of questions.
 12 (EXAMINATION OF MR. SHEA BY MS. FLAX:)
 13 Q. Mr. Shea, I introduced myself earlier,
 14 my name is Melissa Flax and I represent Handy &
 15 Harman Tube Company.
 16 I thought you testified -- just bear
 17 with me one second -- in response to a question posed
 18 by Ms. Bingham that not every part got plated or goes
 19 through the degreaser.
 20 Do you recall that?
 21 A. I don't specifically recall, but that is
 22 correct, your assertion is correct, not every part
 23 that we produce would be plated, not every part would
 24 go through the degreaser.
 25 Q. Okay.

22 (Pages 82 to 85)

Dennis Shea

February 9, 2005

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Page 92

1 no -- that you have cyanide generated and you
 2 wouldn't have acetone generated at the same time and
 3 you wouldn't have TC generated at the same time.
 4 Q. Oh, I understand that, I wasn't trying
 5 to suggest that they were being generated at the same
 6 time, I was just grouping them all together because I
 7 believe you had testified that those would be an
 8 affirmative call pick up and --
 9 A. That's correct, then you have that
 10 right.
 11 Q. Do you have any knowledge as to where
 12 these drums were disposed of?
 13 A. No, we do not.
 14 Q. And, again, are you aware of anyone
 15 living who would have knowledge of where these drums
 16 are disposed of?
 17 A. No, we do not. No, we are not.
 18 MS. FLAX: Thank you, Mr. Shea, that's
 19 all I have.
 20 THE WITNESS: Thanks.
 21 MR. HARRIS: Anybody else?
 22 MS. BINGHAM: Actually, before we go
 23 off the record, I just want to make sure that I have
 24 on the record my position, Mr. Harris has stated his
 25 position and why he's requested that his -- or

1 position.
 2 MR. HARRIS: Anything else?
 3 Okay.
 4 (Witness Excused.)
 5 (Testimony Concluded.)
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Page 91

Page 93

1 suggested that his witness not respond to certain
 2 questions I asked and I would respectfully disagree
 3 with his instruction, the sort of disputed number
 4 seven states all matters contained in the objections
 5 and responses of Boarhead Farm Agreement Group, the
 6 document requests and interrogatories of Defendants
 7 Techalloy Company, Rahns Specialty Metals, Inc. and
 8 Thomas & Betts Corporation as they related to the
 9 Standard Press Steel facility in Jenkintown,
 10 Pennsylvania or SPS Technologies, Incorporated, those
 11 objections and responses were on behalf of a large
 12 group in which included four other companies besides
 13 SPS Technologies, I wanted to distinguish --
 14 obviously, I'm not going to ask Mr. Shea to answer
 15 anything on behalf of American -- I do believe that
 16 he should be able to respond on behalf of SPS
 17 Technologies as to the matters contained in the
 18 interrogatories. Mr. Harris and I did have a
 19 conversation regarding that number -- that -- that
 20 category of information, I did not understand that
 21 conversation to mean that Mr. Harris was going to
 22 order his witness not to answer questions that were
 23 clearly within the interrogatories, but Mr. Harris
 24 has made such a response today, I just wanted to note
 25 for the record my disagreement with Mr. Harris'

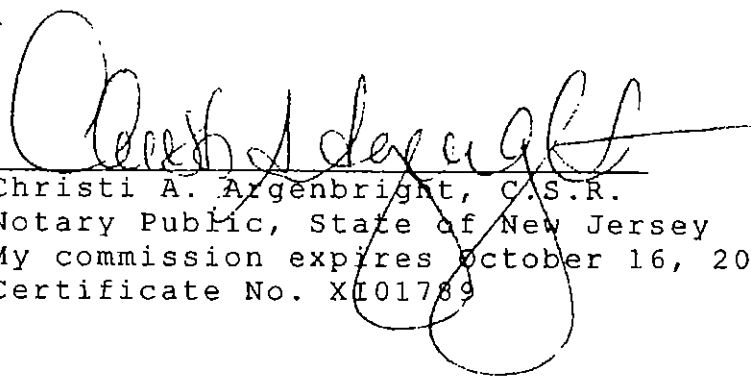
1 CERTIFICATE
 2 I, Christi A. Argenbright, a Notary Public and
 3 Certified Shorthand Reporter of The State of New
 4 Jersey and a Commissioner of Deeds of The State of
 5 Pennsylvania, do hereby certify that prior to the
 6 commencement of the examination,
 7 DENNIS SHEA
 8 was duly sworn by me to testify to the truth,
 9 the whole truth and nothing but the truth.
 10 I do further certify that the foregoing is
 11 a true and accurate transcript of the testimony
 12 as taken stenographically by and before me at the
 13 time, place and on the date hereinbefore set forth.
 14 I do further certify that I am neither a
 15 relative nor employee nor attorney nor counsel of any
 16 of the parties to this action, and that I am neither
 17 a relative nor employee of such attorney or counsel
 18 and that I am not financially interested in this
 19 action.
 20
 21
 22 Christi A. Argenbright, C.S.R.
 23 Notary Public, State of New Jersey
 24 My commission expires October 16, 2005
 25 Certificate No. XI01789
 Date: February 23, 2005

24 (Pages 90 to 93)

C E R T I F I C A T E

I, Christi A. Argenbright, a Notary Public and Certified Shorthand Reporter of The State of New Jersey do hereby certify that the foregoing is a true and accurate transcript of the testimony as taken stenographically by and before me at the time, place and on the date hereinbefore set forth.

I do further certify that I am neither a relative nor employee nor attorney nor counsel of any of the parties to this action, and that I am neither a relative nor employee of such attorney or counsel and that I am not financially interested in this action.



Christi A. Argenbright, C.S.R.
Notary Public, State of New Jersey
My commission expires October 16, 2005
Certificate No. X101789

EXHIBIT J

1800 M Street, N.W.
 Washington, D.C. 20036-5859
 Tel. 202-467-7000
 Fax: 202-467-7176

**Morgan, Lewis
 & Bockius LLP**
 COUNSELLORS AT LAW

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Linda Doucette-Ashman	Cytec Industries	Fax: 973-367-3058 Phone: 973-367-3136
Karen Hill	Ashland Chemical	Fax: 614-790-4268 Phone: 614-790-3319
Ralph Lombardo	U.S. Navy	Fax: 610-595-0611 Phone: 610-595-0606, ext. 152
Jackie McGowan	Riker, Danzig (AERC/AETC)	Fax: 973-538-1984 Phone: 973-538-0800
Dennis Shea	SPS Technologies, Inc.	Fax: 215-517-2030 Phone: 215-517-2023
Sharon Mermuys	Ford Motor	Fax: 313-390-3083 Phone: 313-594-1556
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Ken Arnold	Lucent	Fax: 973-606-3345 Phone: 973-606-4085

From:

Name: Farleigh Earhart

Floor: 8th

Operator Sending:

Telephone Number: (202) 467-7674

Time Sent:

Date Sent: March 16, 1998

Number of Pages (INCLUDING COVER PAGE): 7

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Comments:

Re: PRP Search Firm

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BSA1075438

(MON) 03.16.98 13:22/ST.13:08/NO.3560278797 P. 1/7

FROM MORGAN LEWIS-DC

MEMORANDUM

Morgan, Lewis
& Bockius LLP
COUNSELLORS AT LAW

125 years
1873-1998

TO: Boarhead Farms PRPs
Kenneth R. Arnold
David C. Dixon
Linda Doucette-Ashman
Edward Fackenthal
Dominic Hanket
Karen Hill
Ralph Lombardo
Jackie McGowan
Sharon A. Mennuys
Dennis R. Shea
John W. Wilmer, Jr.

FROM: Farleigh Earhart

DATE: March 16, 1998

SUBJECT: PRP Search Firm

Attached for your consideration is a PRP search proposal letter prepared by Jeremy Akers of Environmental Strategies Management. Mr. Akers was recommended to me last week, and, at my request, prepared this proposal on short notice so that we could review it with the others during our call on Wednesday. The call is scheduled for 11 a.m. Wednesday, March 18. The dial-in number of (202) 467-7930.

BSAI075439

FROM MORGAN LEWIS-DC

(MON) 03.16.98 13:22/ST.13:08/NO.3560278791 P. 2/7

Environmental Strategies Management

4632 Reservoir Road, NW, Washington, DC, 20007

Phone/ Fax: 202-668-6516

March 15, 1998

Farleigh Earhart, Esquire
Morgan, Lewis & Bockius
1800 M Street, N.W.
Washington, D.C. 20036

Re: Proposed PRP Investigation of Boarhead Farms Site

Dear Ms. Earhart,

At your request, I am forwarding to you this letter which largely summarizes the information I provided to you during our telephone conversation of March 13. I understand that you will be providing copies of this letter along with my personal resume to certain other attorneys who will be working with you in the Boarhead Farms PRP investigation.

As reflected by my resume, I have over thirty years of investigative experience. This experience includes the supervision of a team of Congressional investigators; a stint as a criminal prosecutor; a significant period of time as a federal environmental litigator; a period of time with the environmental division of an international investigations company; and, currently, the chief operations officer of my own environmental consulting company. Although my company, Environmental Strategies Management ("ESM"), provides a number of services, it specializes in Potentially Responsible Party ("PRP") searches.

ESM Personnel As the chief operations officer of ESM, I both supervise the PRP searches, and actively participate in field investigations. The personnel used by ESM in its PRP investigations consist of environmental attorneys, retired federal investigative agents, and local law enforcement officials.

BSA1075440

1/8 2 16/8/20998 DN/80:81 18/82:81 88.91 '80 (NOW)

00-SIM77 NADHOW NOW

ESM Rates ESM charges a straight hourly rate of \$100, plus expenses for its investigative services. This rate applies to each investigator utilized by ESM in any particular case. Paralegals, although rarely used, are billed at \$35 per hour. Expenses include hotels, transportation, food, supplies, and incidental expenses such as database searches, document acquisition, and photography.

Outline of Boarhead Farms PRP Investigation In the conduct of its PRP investigations, ESM closely coordinates its activities with the supervising attorney(s). Therefore, it is possible, given the supervising attorney's present superior knowledge of the site, that the following outline steps might be modified:

1. Review of all materials relating to the Boarhead Farms and Revere Chemical sites in the possession of the attorneys, including EPA reports, PADEP reports, BCDOH reports, local police reports, public meeting transcripts, aerial photographs, site sketches, and legal documents such as depositions;
2. To the extent that possibly relevant materials from the above sources are not in the possession of the attorneys, such materials should be promptly located and reviewed;
3. Personnel from federal, state, and local agencies who have personal knowledge about the Boarhead Farms site as well as the Revere Chemical site should be located and interviewed. This would include people who generated reports about the sites.
4. Additional aerial photographs of the site should be located and obtained, especially those which predate the 1970 aerial photos apparently thus far obtained;
5. Persons living in the vicinity of the Boarhead Farms site as well as those living near the Revere Chemical site should be identified and interviewed;
6. Local law enforcement personnel, including the State Highway Patrol, with knowledge of local traffic should be identified and interviewed;
7. Former employees, including truck drivers, of Manfred DeRawal and his various enterprises including Boarhead Farms, Boarhead Corporation, DeRawal Chemical Co., Echo Inc., and Revere Chemical Company should be identified, located and interviewed;

JEREMY RAY AKERS

PROFESSIONAL EXPERIENCE

Environmental Strategies Management

Washington, D.C.

- Chief executive of an environmental consulting firm that combines legal and investigative perspectives with scientific and technical expertise to support a broad range of services including responsible party identification and asset searches; reconstruction of site histories; environmental audits and assessments; cost allocation; and public relations services.

Kroll Environmental Services

Washington, D.C.

- Director of Corporate Services for international company that provided environmental consulting, investigative, and allocation services for U.S. and foreign corporations as well as for law firms, and investment and commercial banks; supervised environmental investigative teams at hazardous waste sites to reconstruct site histories and identify the character and source of waste contained in the site; supervised allocation projects at hazardous waste sites in which contributing parties were assigned liability based upon individual percentages of waste volume and toxicity; supervised witness and asset searches; provided liaison services between corporate clients and local, state, and federal regulatory agencies.

United States Department of Justice

Washington, D.C.

- Trial Attorney assigned to Environmental Enforcement Section of Environment and Natural Resources Division. Responsible for investigation, evaluation, preparation, negotiation, and trial of cases arising under federal environmental statutes including the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA" or "Superfund"), the Resource Conservation and Recovery Act ("RCRA"), the Toxic Substances Control Act ("TSCA"), the Federal Water Pollution Control Act ("Clean Water Act" or "CWA"), the Clean Air Act ("CAA"), and the Federal Insecticide, Fungicide and Rodenticide Act ("FIFRA").

Office of the State Attorney

Dade County, Florida

- Assistant State Attorney; trial attorney responsible for investigation, evaluation, preparation and trial of criminal cases; also assigned to Economic Fraud Division, specializing in investigation and trial of white collar crime, political corruption, Postal Stamp and Medicare fraud cases; supervised and directed criminal investigative teams consisting of law enforcement officers from local police departments, state agencies and the State Attorney's Office.

BSAI075442

House Select Committee on Assassinations

Washington, D.C.

- As Staff Counsel, formulated and wrote investigative outline identifying intermediate objectives and ultimate issues to be resolved over a two-year period of investigation; supervised and directed investigative team of four research assistants and four criminal investigators; coordinated and negotiated policy decisions between the Committee, local police departments, the Federal Bureau of Investigation, and the Central Intelligence Agency; supervised ballistic, fingerprint, handwriting, and soil/fiber analysis projects; planned, coordinated, and wrote testimony for Congressional hearings; conducted Congressional hearings, including direct and cross-examination of witnesses in televised sessions.

EDUCATION

University of Virginia Law School

Charlottesville, Virginia

MILITARY EXPERIENCE

United States Marine Corps

- Served as Infantry Platoon Commander with Company 1, Third Battalion, Fourth Regiment, Third Division during combat operations in the Republic of Vietnam; served as Aerial Observer and Forward Air Controller with the Intelligence Section of the Third Division; served as Infantry Instructor at The Basic School, Quantico, Virginia.
- Awarded: Silver Star; Three Air Medals; Two Purple Hearts; Vietnamese Cross of Gallantry with Gold; Combat Action Ribbon; Presidential Unit Citation; National Defense Service Medal; Vietnamese Campaign Medal with Two Stars; Vietnamese Service Medal with Two Stars.

PROFESSIONAL AFFILIATIONS

- The State Bar of California since 1973;
- The State Bar of Florida since 1980;
- The Bar of the Supreme Court of the United States since 1978.

BSA1075443

1800 M Street, N.W.

Washington, D.C. 20036-5869

202-467-7000

Fax: 202-467-7176

**Morgan, Lewis
& Bockius LLP**
COUNSELORS AT LAW

Michael W. Steinberg
202-467-7141

March 20, 1998

Ralph Lombardo, Esquire
Office of General Counsel
U.S. Navy
Northern Division
Naval Facilities Engineering Command 09C Dept. Code
10 Industrial Highway MSC82
Lester, PA 19113-2090

Re: Boarhead Farms Superfund Site
Funding of PRP Search

Dear Mr. Lombardo:

As you are aware, several PRPs at the Boarhead Farms Superfund site are coordinating two important efforts to prepare comments on the Proposed Remedial Action Plan presented by EPA in January, 1998 and to locate additional PRPs at the Site. With a comment deadline of April 6, drafting of the technical comments is well underway. The group also is in the final stages of selecting a PRP search consultant, with the goal of identifying additional PRPs prior to the anticipated mid-summer entry of a final Record of Decision.

The purpose of this letter is to request that the Navy participate with the other PRPs in funding the PRP search. Our immediate plan is to collect per capita contributions from participating PRPs to fund an initial search budget not to exceed \$60,000. Once PRPs are located, they will be invited to join the group with the expectation that, by doing so, they will contribute towards past and future search costs. When viewed in light of the fact that EPA's past costs at the site are close to \$12 million and the proposed plan is very likely to exceed its cost estimate of \$13 million, the cost to identify additional PRPs at the site is a worthwhile investment.

The PRPs are sensitive to the fact that the Navy faces unique issues that may prevent it from entering into a formal PRP group agreement. Participation in funding the PRP search, however, would not require the Navy's signing such an agreement. We therefore hope that the Navy will contribute a per capita share of an initial \$60,000 budget to accomplish the significant task of enlarging the number of PRPs at the site.

BSA1075444

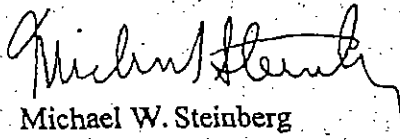
Morgan, Lewis
& Bockius LLP

March 20, 1998

Page 2

If you would call me at your earliest convenience, I would be happy to explain our anticipated search strategy and the steps we have taken thus far in selecting an investigator. As we intend to proceed with the search quickly, I would appreciate your informing me of the Navy's willingness to participate no later than Monday, April 6, 1998.

Yours very truly,



Michael W. Steinberg

cc: Boarhead Farms PRP Group

1800 M Street, N.W.
 Washington, D.C. 20036-5889
 Tel. 202-467-7000
 Fax: 202-467-7178

**Morgan, Lewis
 & Bockius LLP**
 COUNSELLORS AT LAW

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Linda Doucette-Ashman	Cytac Industries	Fax: 973-357-3068 Phone: 973-357-3136
Karen Hill	Ashland Chemical	Fax: 614-790-4268 Phone: 614-790-3319
Ralph Lombardo	U.S. Navy	Fax: 610-595-0511 Phone: 610-595-0606, ext. 152
Jackie McGowan	Riker, Danzig (AERC/AETC)	Fax: 973-538-1984 Phone: 973-538-0800
Dennis Shea	SPS Technologies, Inc.	Fax: 215-517-2030 Phone: 215-517-2023
Sharon Mermuys	Ford Motor	Fax: 313-390-3083 Phone: 313-394-1868
Edward Fackenthal, Esq.	NRM Investment	Fax: 610-279-0895 Phone: 610-279-3370
Jack Wilmer	Vorys, Sater, Seymour & Pesse, LLP	Fax: 202-467-8900 Phone: 202-467-8818
David Dixon	Scangarella & Feeney	Fax: 973-838-4203 Phone: 973-838-5100
Ken Arnold	Lucent	Fax: 873-606-3345 Phone: 973-606-4095

From:

Name: Parleigh Zarhart

Floor: 8th

Operator Sending:

Telephone Number: (202) 467-7674

Time Sent:

Date Sent: March 24, 1998

Number of Pages (INCLUDING COVER PAGE): 5

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Comments: Attached is a draft contract for PRP search services prepared by Jeremy Akers of Environmental Strategies Management. Please let me know if you have comments or suggestions.

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9/1 2 8921890998 ON/12:01 18/06:01 88 62 00 (R01)

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Environmental Strategies Management

4632 Reservoir Road, NW, Washington, DC, 20007

Phone/ Fax: 202-985-8518

DRAFT

March 21, 1998

Mr. Michael Steinberg, Esquire
Ms. Fairleigh Earhart, Esquire
Morgan, Lewis & Bockius, LLP
1800 M Street, N.W.
Washington, D.C. 20036-5689

Re: PRP Investigation re Boarhead Farms Site

Dear Mr. Steinberg and Ms. Earhart,

This letter is provided to confirm your PRP Group's engagement of Environmental Strategies Management ("ESM") for the purpose of conducting a Potentially Responsible Party ("PRP") investigation relating to the Boarhead Farms Site located on Lonely Cottage Road in Upper Black Eddy, Bridgeton Township, Bucks County, Pennsylvania.

1. Services

Your PRP Group, consisting of [] has asked ESM to conduct a PRP investigation relating to the Boarhead Farms site. During the course of the Assignment, ESM agrees to coordinate its activities closely with the PRP group. As discussed, ESM will initiate the PRP search with three field persons. Given the relatively large scope of the assignment combined with potentially constricted time lines, it may be desirable to add one or more field personnel. Prior to the utilization of any additional field personnel, ESM will obtain the approval of the PRP group.

BSAI075447

2. Engagement Terms

If any person or entity requests or subpoenas any information or material relating to the Assignment which is within our custody or control (or the custody of any of our agents or representatives), ESM will inform the PRP Group of such request or subpoena. Should the PRP Group require us to take any legal action to seek protection against disclosure of such information or materials, the PRP Group will either retain legal counsel to represent ESM, or will indemnify ESM for all costs and expenses, including reasonable attorney's fees and disbursements, resulting from such action.

The PRP Group agrees to hold harmless and indemnify ESM (including officers, employees and agents) against all claims, damages and costs (including reasonable attorney's fees and disbursements) arising out of the Assignment, except for such claims, damages and costs resulting from actions by ESM constituting fraud or unlawful conduct.

3. Confidentiality

The PRP Group agrees that reports and information received from ESM will be treated as confidential and are intended solely for the PRP Group's private and exclusive use.

ESM agrees to maintain the confidentiality of all confidential, proprietary, and privileged information received from the PRP Group.

4. Retainer, Fees and Charges

An initial retainer fee of \$10,000 is required prior to the commencement of field work. This fee will be credited to the first four bi-monthly invoices.

As previously discussed, ESM will charge \$100 per hour for its two senior personnel, Mr. Akers and Mr. Connor. All other field personnel will be billed at \$80 per hour. Paralegals, if utilized, will be billed at \$35 per hour.

Additional charges will include out-of-pocket expenses that cover hotels, transportation, food, supplies, and other incidental expenses such as database searches, document acquisition, and photography.

BSA1075448

Letter of Intent & Engagement / 3

ESM intends to provide invoices to the PRP Group on a bi-monthly basis. Payment of invoices is due promptly upon receipt, and any unpaid balances will accrue interest at the rate of 20% per annum from 30 days after the date of each invoice.

This agreement shall be effective as of the date on which ESM first provides services to the PRP Group. If this letter is satisfactory to you, kindly execute and return the enclosed copy.

ESM looks forward to working with you, and achieving a successful conclusion.

Very truly yours,

Jeremy Ray Akers, Esquire
President, Environmental Strategies Management

Accepted and Agreed to this

_____ of _____, 1998.

PRP GROUP

By: _____

Title: _____

Representing: _____

Date: _____

BSAI075449

(TUE)03.24.98 13:31/ST.13:21/NO.356081263 P.4/5

FROM MORGAN LEWIS - DC

Accepted and Agreed to this

_____ of _____, 1998.

PRP GROUP

By: _____

Title: _____

Representing: _____

Date: _____

Accepted and Agreed to this

_____ of _____, 1998.

PRP GROUP

By: _____

Title: _____

Representing: _____

Date: _____

Accepted and Agreed to this

_____ of _____, 1998.

PRP GROUP

By: _____

Title: _____

Representing: _____

Date: _____

BSAI075450

(FRI) 05. 22' 98 07:57/ST. 07:46/NO. 3560278743 P 1/3

FROM: MORGAN LEWIS-DC

1800 M Street, N.W.
 Washington, D.C. 20036-5869
 Tel. 202-467-7000
 Fax: 202-467-7176

**Morgan, Lewis
 & Bockius LLP**
 COUNSELORS AT LAW

FAX MESSAGE

Send to:

Kenneth R. Arnold	Luccar	Fax: 973-306-3345 Phone: 973-806-4095
David C. Dixon	Scangarella & Feeley	Fax: 973-839-4203 Phone: 973-839-5100
Edward Fackenthal, Esq.	NRM Investment	Fax: 610-279-0696 Phone: 610-279-3370
Jennie Jaklitsch	Ciba	Fax: 914-785-4831 Phone: 914-785-2729
Jackie McGowan	Riker, Danzig (AERC/AETC)	Fax: 973-538-1984 Phone: 973-538-0800
Sharon A. Mermuys	Ford Motor	Fax: 313-390-3083 Phone: 313-594-1656
Dennis R. Shea	SPS Technologies, Inc.	Fax: 215-517-2030 Phone: 215-517-2023
John W. Wilmer, Jr.	Vorys, Sater, Seymour & Pense, LLP	Fax: 202-467-8900 Phone: 202-467-8819

From:

Name: Fazleigh Earhart

Floor: 8th

Operator Sending:

Telephone Number: (202) 467-7674

Time Sent:

Date Sent: May 22, 1998

Number of Pages (INCLUDING COVER PAGE): 3

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REDACTED

BSA1075856

FROM MORGAN LEWIS-DC

MEMORANDUM

Morgan, Lewis
& Bockius LLP

COURT REPORTERS AT LAW

125 years
1873-1998

TO: Boarhead Farms PRPs
Kenneth R. Arnold
David C. Dixon
Edward Fackenthal
Jennie Jacklitsch
Jackie McGowan
Sharon A. Mermuys
Dennis R. Shea
John W. Wilmer, Jr.

FROM: Farleigh Earhart

DATE: May 22, 1998

SUBJECT: PRP Conference Call

A conference call took place yesterday with Jeremy Akers, our PRP investigator. Jeremy reported that he met with Manfred De Rewal and was successful in persuading him to cooperate with the group. As he anticipated, Jeremy was asked which companies are in the group. Consistent with our initial decision, he has not revealed our identities. Those of us on the call agreed to re-think this decision since it may chill Jeremy's ability both to gain confidence of the interviewees and to focus the interviews on other PRPs. Please let me know your thoughts on this point so we may provide Jeremy with additional guidance.

Manfred maintains that most of his knowledge about the activities at the site is secondhand because he was not at the Boarhead Farm often. Nonetheless, Manfred volunteered that he believed that waste from Diaz Chemical and Ashland were disposed of at the farm. Jeremy used his first meeting with Manfred to get acquainted and will follow up with a series of questions about individual companies and their waste streams in later interviews.

Jeremy also met Bruce De Rewal and Manfred De Rewal, Jr. ("Fred") who worked as drivers and who have substantial information about the activities at the farm. Unfortunately Fred is currently under indictment for illegal storage of waste at an unrelated site and has been instructed by his attorney not to speak with anyone. Likewise, Bruce is under investigation for criminal activity and is reluctant to talk about the site. Both have also indicated that they have concerns about contradicting their sworn deposition testimony that they have little memory of what went on at the site. Jeremy will persist in trying to convince them to cooperate with us. The brothers' attitudes may change following Fred's June 6 trial.

BSAI075857

FROM MORGAN LEWIS-DC

(FRI) 05. 22' 98 07:58/ST. 07/46/NO. 3560278743 P 3/3

Jeremy also located and spoke briefly with John Barsum, a former driver, and Linda Cochran, a former office assistant who lived at the farm. Jeremy will make plans to interview both of them.

We scheduled our next call for June 5 at 3 p.m. I will distribute a call-in number the week of June 1.

Jun. 18. 1998 4:02PM ENVIRONMENTAL RESOURCE MGMT.

No. 4413 P. 2/4

Post-it® Fax Note 7671		Date 6/18/98	# of pages 3
To Jeremy Akers	From D. Shea		
Co./Dept. 40 F. Earhart	Co. SPS		
Phone # ML + Boetius	Phone # 202-467-7176		
Fax # I don't have Jeremy's fax #.	Fax #		

Please forward.

Manfred F. DeRewal Jr. also was found guilty of trying to manufacture methamphetamine.

A Bucks County man was convicted Monday on federal charges of illegally storing hazardous waste and attempting to manufacture methamphetamine at an industrial site in Doylestown.

A U.S. District Court jury in Philadelphia found Manfred F. DeRewal Jr., 41, guilty of violating federal law by storing 55-gallon drums of hazardous hydrochloric acid, nitric acid and solvents in a garage next to the former Chem-Fab plant on North Broad Street in Doylestown.

DeRewal also was found guilty of attempting to manufacture methamphetamine at the same property. He was acquitted of possessing a chemical called methylamine with the knowledge it would be used to make methamphetamine.

The trial started last Monday, and the jury began deliberating on Friday.

Federal Judge J. Curtis Joyner revoked DeRewal's bail and set sentencing for Sept. 15.

The defendant faces a maximum penalty of five years in jail and a \$50,000-a-day fine on the hazardous waste charge, and 20 years imprisonment and a \$1 million fine on the methamphetamine charge, according to Assistant U.S. Attorney

Jun. 18. 1998 4:02PM ENVIRONMENTAL RESOURCE MGMT.

No. 4413 P. 3/4

Christopher Hall, who prosecuted the case.

DeRewal formerly operated Electronic Metals Inc., a metal-extraction business located in a converted house and garage at 360 N. Broad St., which adjoins the Chem-Fab property at 300 N. Broad St. Both firms were owned by members of the DeRewal family.

DeRewal's father, Manfred, previously owned chemical companies in Bridgeton and Nockamixon townships and served two prison terms for environmental crimes. He also was imprisoned on federal drug smuggling and conspiracy charges.

The former president of Chem-Fab, Hans R. Becker, pleaded guilty in April to illegally storing hazardous waste in a leaking underground tank. Becker, who is awaiting sentencing July 29, has agreed to pay a \$35,000 fine, Hall said.

That money will defray some of the estimated \$300,000 cost of cleaning up the Chem-Fab and Electronic Metals sites. Hall said the government will seek to recover part of the cost from DeRewal.

DeRewal was indicted for his role in the Chem-Fab hazardous waste storage, but that charge was dropped in pre-trial proceedings.

DeRewal ran Electronic Metals Inc. until 1987 when it went out of business, according to Hall.

He said the defendant left fifty 55-gallon drums of chemicals inside the garage in a room with the door nailed shut. The liquids were flammable, corrosive or toxic.

Meanwhile, DeRewal continued to order through Chem-Fab chemicals used in the manufacture of methamphetamine, Hall said. DeRewal had laboratory glassware and equipment needed to make the drug.

Hall said DeRewal attempted to manufacture methamphetamine, but there is no evidence he actually produced the drug.

DeRewal also operated Electronic Marketing Group, a mail-order computer business started in 1993, first at 360 N. Broad St. and then in the Chem-Fab building. Chem-Fab shut down in November 1993.

In September 1994, the U.S. Environmental Protection Agency received a tip that hazardous waste was being stored at the now-vacant properties at 300 and 360 N. Broad St.

In addition to the drums and underground storage tank, EPA agents also found laboratory equipment that could be used to make drugs. The federal Drug Enforcement Administration joined the investigation.

DeRewal was indicted in April 1997 on the hazardous waste and methamphetamine charges.

Hall said some of the hazardous chemicals stored in the garage had a flashpoint of 80 degrees, which means a spark easily could have ignited the vapors.

He said employees of the computer business worked in the same garage where the chemicals were stored behind a partition.

BSA1075837

The EPA subsequently removed the drums and cleaned up the Chem-Fab property.

Hall said the jury found DeRwal violated federal law on hazardous waste storage.

"This is not a hard-working small businessman who accidentally overlooked an obscure regulation. He deliberately abandoned chemicals," he said.

DeRwal's attorney, Anne Dixon of Philadelphia, could not be reached for comment.

Tuesday, June 16, 1998 <Picture>

BSA1075838

1800 M Street, N.W.
Washington, D.C. 20036-5869
Tel. 202-467-7000
Fax: 202-467-7176

Morgan, Lewis
& Bockius LLP
COUNSELORS AT LAW

1998-08-31 12:15

FAX MESSAGE

Send to:

Kenneth R. Arnold	Lucent Technologies	Fax: 973-606-3345 Phone: 973-606-4095
David C. Dixon	Scangarella & Feeney for General Ceramics	Fax: 973-839-4203 Phone: 973-839-5100
Edward Fackenthal, Esq.	Henderson, Wetherill, O'Hey & Horsey for NRM Investment	Fax: 610-279-0696 Phone: 610-279-3370
Jennie Jackditsch	Ciba Specialty Chemicals	Fax: 914-785-4831 Phone: 914-785-2729
Jackie McGowan	Riker, Danzig for AETC	Fax: 973-538-1984 Phone: 973-538-0800
Sandy Weaver	Ford Motor	Fax: 313-390-3083 Phone: 313-248-2352
Dennis R. Shea	SPS Technologies, Inc.	Fax: 215-517-2030 or 215-517-2032 Phone: 215-517-2025
John W. Wilmer, Jr.	Vorys, Sater, Seymour & Pease, LLP for National Rolling Mills	Fax: 202-467-8900 Phone: 202-467-8819

From:

Name: Farleigh Earhart

Floor: 8th

Operator Sending:

Telephone Number: (202) 467-7674

Time Sent:

Date Sent: August 31, 1998

Number of Pages (INCLUDING COVER PAGE): 12

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BSAI075498

MEMORANDUM

Morgan, Lewis
& Bockius LLP

COUNSELLORS AT LAW

125 years
1873 1998

TO: Boarhead Farms PRPs
Kenneth R. Arnold
David C. Dixon
Edward Fackenthal
Jennie Jacklitsch
Dennis R. Shea
Sandy Weaver
John W. Wilmer, Jr.

FROM: Farleigh Earhart

DATE: August 31, 1998

SUBJECT: Draft Report, Invoice and Conference Call

Attached is the draft report prepared by Jeremy Akers as well as his invoice for services through August 9. I propose that we have a conference call on September 9 at 10:00 a.m. to discuss them. Please let me know if you will not be available. I will distribute a reminder with the dial-in number prior to the 9th.

Environmental Strategies Management

4632 Reservoir Road, N.W., Washington, D.C., 20007
Telephone/Fax: 202-965-6518

FAX COVER SHEET

Recipient(s):

Michael Steinberg
Morgan, Lewis & Bockius

Recipient Fax: 202-467-7176

Sender: Jeremy R. Akers

Sender's Direct Line: 202-965-6516

Date: August 27, 1998

Re: Interim Status Report

Total Pages W/ Cover: 6

CONFIDENTIALITY NOTICE

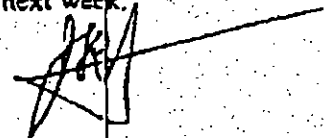
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Remarks:

Dear Mike:

Attached is the draft of the Interim Status Report. As instructed I have attempted to make it short and to the point. Once you have distributed it to the members of the PRP Group and have received their comments, I shall expect to hear from you.

I still have not heard from Freddie DeRenewal, but have spoken to Andy Duchovnay, who hopes to have records available for me next week.



REMARKS:

☐ Urgent

☐ For your review

☐ Reply ASAP

☐ Please comment

AUG 27 1998 11:58

PAGE 01

BSAI075500

Environmental Strategies Management

4632 Reservoir Road, NW, Washington, DC, 20007

Phone/ Fax: 202-885-8518

*Privileged & Confidential
Attorney/Client Work Product
Do Not Disclose***DRAFT****M E M O R A N D U M****Joint Defense Privilege**

To: Boarhead Farms Site PRP Group
From: Jeremy Akers
Date: August 24, 1998
Re: Interim Status Report

I: Introduction

The purpose of this Interim Status Report is to briefly encapsulate the findings to date of the Boarhead Farms PRP investigation. These preliminary findings, which have been previously communicated to the PRP Group in a series of telephone conference calls, are presented in summary form without elaboration. Therefore, there is no discussion in this report of significant events and time lines which support the proposition that waste materials were disposed of at Boarhead Farms during the time period from 1969 through, at least, 1977, and possibly as late as 1983. There is also largely no discussion of those specific projects which

AUG 27 1998 11:59

PAGE.02

BSA1075501

need to be completed in order to "firm up" the liability of the PRP's listed herein. Additionally, there is no discussion of Marvin Jonas or his disposal activities.

It should be noted that the "Preliminary PRP Listing," which occupies the main body of the report, purposefully does not include any of the members of the PRP Group. This is due to the fact that specific instructions were given prior to the onset of the investigation that questions relating to the potential liability of PRP Group members were neither to be raised nor pursued. Presumably, such questions will be addressed in the next phase of the investigation for allocation purposes. Therefore, the final report will include all companies, including members of the PRP Group which have been identified as having contributed waste materials to the Boarhead Farms Site.

alleged to have

what subst.

Although thousands of pages of documents have been reviewed and a large number of persons have been interviewed to date, including neighbors, government officials, DeRewal family members, and ex-employees of the various Manfred DeRewal enterprises, the information presented in this report relating to the potential responsibility and liability of specific companies primarily derives from a series of interviews with Manfred DeRewal, Sr. Some information is additionally based upon incomplete interviews with three DeRewal Chemical Company employees, Linda Cochran, an administrative employee, John Barsum, a truck driver, and Michael Minthorn, an employee and son of a deceased DeRewal truck driver.

As noted in the various PRP Group telephone conferences, additional DeRewal Chemical truck drivers essentially fall into these groupings: [1] Dead; [2] Unlocated; [3] Unwilling to talk. Of these three categories, category three, which consists of three family members, Freddie DeRewal, Bruce DeRewal, and Jeff Shaak, appears to be the most promising in terms of providing relevant PRP information. There are additionally at least two other persons who may be able to offer significant PRP information. One is Karen Bean, a former DeRewal Chemical Company employee who worked closely with Manfred DeRewal in the late 1960's and early 1970's. The other is John Lapsley, a retired policeman, who stopped and talked to many of the DeRewal truck drivers. Both are presently living in Florida.

II. Preliminary PRP Listing¹

The below Preliminary PRP Listing contains the names of companies whose waste is currently believed to have been disposed of at the Boarhead Farms Site along with their location and the type of waste disposed. It is likely that the

¹ It should be noted that Manfred DeRewal has indicated that, in at least some cases, it would be necessary for him to review his company's operating records, presently in the possession of the Environmental Protection Agency, in order to solidify and possibly expand his twenty-five year old memory concerning the companies herein listed.

information in this listing will be modified and possibly expanded after additional witness interviews. Such interviews will be conducted with the assistance of DeRosal Chemical Company operating records which are currently in the custody and control of Region III of the U.S. Environmental Protection Agency.

1. Ashland Chemical, Inc.
Great Meadows, NJ
[nitrating acid]
2. American Cyanamid
Boundbrook, NJ and Sommerville, NJ
[ammonium hydroxide]
3. Bostick South
Greenville, SC
[nitrating acid]
4. Brush Beryllium Corporation
Shumakersville, PA
[dilute nitric acid]
5. Burroughs Corporation [Unysis]
Paoli, PA
[etching solutions ?]
6. Carpenter Technology
Reading, PA
[hydrochloric acid]
7. Diaz Chemical Corporation
Holley, NY
[nitrating acid]
8. Drake Chemical
Lockhaven, PA
[nitrating acid ?]
9. Etched Circuits
[etching solutions including perhaps copper ammonium sulfate]
10. Flexible Circuits, Inc.
Warrington, PA
[etching solutions including probably copper ammonium sulfate]

AUG 27 1998 12:00

PAGE 64

BSAI075503

1. George A. Erkenbrach Co.
Moonachie, NJ
[etching solutions]
12. McArthur Chemical
Quebec, Canada
[copper ammonium sulfate]
13. Mohawk Data Services
Herkimer, NY
[etching solutions?]
14. Meritt Metals Products Corporation
Warrington, PA
[plating solutions containing among other possible metals cadmium]
15. Naval Air Development Center
Warminster, PA
[mixture of chemicals from experimental activities]
16. NCR Corporation
Cambridge, OH
[ferric chloride]
17. Municipality of Princeton, NJ
[sewage sludge]
18. Radio Corporation of America [RCA]
Moorestown, NJ
[etching solutions including spent chromic acid]
19. Rahns Specialty Metals, Inc.
Norristown, PA
[hydrochloric acid]
20. Rohm and Haas Company
Philadelphia, PA and Bristol, PA
[acrylic latex]
21. Sifton
Lancaster, PA [area]
[dilute acid and fly ash]

AUG 27 1998 12:00

PAGE 05

BSAI075504

22. Sperry Rand Corporation [Univac]
Blue Bell, PA
[etching solutions?]

23. Sylvan Chemical Co.
Englewood, NJ
[copper salts]

III. Conclusion

Although no due diligence has been performed with respect to the companies herein listed, it appears that the overwhelming majority are currently active and engaged in normal business activities. A review of DeRewal Chemical Company records, which are currently in the possession of EPA, should shed relevant light upon, not only the period of time during which each listed company disposed of waste materials through DeRewal, but also the volumes of those materials.

LAW OFFICES

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SUITE 902-ONE MONTGOMERY PLAZA

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ELKINS WETHERILL
J.G. GORDON YOCUM

KNOX HENDERSON
(1931-1971)

WILLIAM L. O'HEY, JR.
(1934-1991)

ALONZO R. HORSEY
(1935-1991)

TELECOPIER COVER PAGE

DATE 12-28-98

TIME _____

WE ARE TRANSMITTING 3 PAGES, INCLUDING THIS COVER PAGE.

PLEASE DELIVER TO:

NAME: Mr. Dennis R. Shea 215-517-2030

COMPANY: SPS Technologies, Inc.

FROM: EDWARD FACKENTHAL, ESQUIRE
HENDERSON, WETHERILL, O'HEY & HORSEY

FAX (610) 279-0696

PHONE (610) 279-3370

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BSA1075558

LAW OFFICES

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J. G. GORDON YOCUM

KNOX HENDERSON
(1931-1971)

WILLIAM L. O'HEY, JR.
(1952-1991)

ALONZO R. HORSEY
(1886-1954)

December 28, 1998

Farleigh Earhart
Kenneth R. Arnold
David C. Dixon
Jennie Jacklitsch
Dennis R. Shea
Sandy Weaver
John W. Wilmer, Jr.

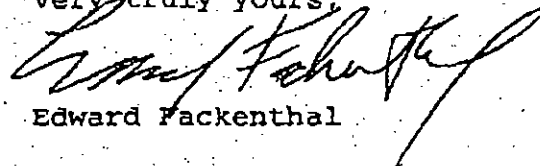
SENT TO THE ABOVE VIA FACSIMILE

Re: Boarhead Farms Environmental Matter

Dear Group Member:

I enclose a draft of a letter I would like to send to EPA's Andrew Goldman early in 1999. The information in the letter falls within the "shared information" paragraph 12 of our organization agreement and, accordingly should not be released without the consent of all members. As you will see, the draft letter is written on behalf of my client and not on behalf of the group or any other single member. Please be in touch with me promptly to let me know if there is any objection to the mailing of my letter and the enclosure named therein, or any comment on the format of the letter. I will not mail it absent affirmative approval from all.

Very truly yours,



Edward Fackenthal

EF:kk

DRAFT

LAW OFFICES

HENDERSON, WETHERILL, O'HEY & HORSEY

SUITE 902-ONE MONTGOMERY PLAZA

P. O. BOX 751

NORRISTOWN, PENNSYLVANIA 19404

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EDWARD FACKENTHAL
KATHARINE G. LIDZ

COUNSEL
ELKINS WETHERILL
J. G. GORDON YOCUM

KNOX HENDERSON
(1931-1971)

WILLIAM L. O'HEY, JR.
(1934-1991)

ALONZO R. HORSEY
(1956-1994)

December , 1998

Mr. Andrew Goldman, Sr.
3RC21
EPA Region 3
1650 Arch Street
Philadelphia, PA 19103

Re: Boarhead Farms

Dear Mr. Goldman:

I believe you are aware that a group entitled "the Boarhead Farms PRP Group" exists to respond to claims that the Environmental Protection Agency has made and may make in the future. The Agency issued a Record of Decision in November, 1998. I understand that cleanup orders under Section 106 of the Comprehensive Environmental Response, Compensation and Liability Act of 1980 will be forthcoming based upon the ROD and directed to some or all of our group members. My firm represents one of the members.

The group employed an investigator, Jeremy R. Akers of Environmental Strategies Management, to collect information about possible contributors to the site during the relevant time period. Much of his work was interviewing Manfred DeRwal. He prepared an interim report of his investigation which lists 21 entities not participating in our group which according to the investigation have some linkage to the site. I enclose a copy of the interim report which shows the linkage. There is also some evidence of other entities that may have a link to Boarhead based upon documents or labels. They are Unisys, Thomas & Betts, Quantel Corporation, Fuji Hunt Photographic Chemicals, Inc., Quaker Chemical Corporation, Elf Atochem North America, Inc., Olin Corporation, GAF Corporation, and Lockheed.

If my understanding is correct that 106 orders are to be issued, it is my request that the Agency use the information contained in the report, together with any information it may have independently thereof to include some or all of these entities as recipients of orders.

Very truly yours,

Edward Fackenthal

EF:kk

BSAI075560

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■ **RealAudio:**
[Richards-Akers
reads from one of
her books, on the
Free Gallery of
Authors' Voices
Web site.](#)

Romance Novelist Slain in D.C.

By Peter Slevin and Alan Sipress
Washington Post Staff Writers
Monday, June 7, 1999; Page A1

Nancy Richards-Akers, a popular romance novelist, was shot twice in the back of the head and killed by her estranged husband on Reservoir Road NW late Saturday as their two young children watched, D.C. police said yesterday.

A short time later, in the grass facing the Vietnam Veterans Memorial, a man who police believe was Jeremy R. Akers put a shotgun barrel into his mouth and pulled the trigger as two U.S. Park Police officers approached. He died instantly.

The shooting outside the home the couple once shared shocked residents in a neighborhood of elegant houses and solid reputations, where violent crime is all but unknown. A police officer said the couple's two elementary-school-age children had been living with their father, a former Marine, and were left behind when he fled after shooting Richards-Akers inside her red Jeep.

Yesterday, as friends gathered to console one another, one neighbor said, "None of the people in the family want to talk. They're absolutely shredded. We're absolutely shredded."

Susan Milloy, principal of Our Lady of Victory Elementary School, visited the Akers children, who are in the fourth grade and fifth grade at the nearby Catholic school. She said that the parents of all 155 students would be alerted and that a grief counselor would be at the school today.

"A very nice family," Milloy said. "We are shocked and saddened. Right now, our focus is helping the children through this and keeping them in our prayers."

The Rev. William Foley, priest at Our Lady of Victory Church, said, "The only thing I can say is they both cared about their kids."



Nancy Richards-Akers dressed up for Halloween in an undated family photo. (From Nancy Richards-Akers's Web site)

Grim details about the deaths outnumbered public details about what triggered them.

Richards-Akers, 45, wrote 16 historical romance novels, including such titles as "Devil's Wager" and "Miss Wickham's Betrothal." Her latest offering was "So Wild a Kiss," and she painted lively portraits of herself in Internet interviews and on World Wide Web sites that she managed.

"All my fiction is inspired by real life," Richards-Akers wrote. "Nancy will never cease to marvel at the wonder of working at home to spin romantic tales of faraway places, forgotten times, heroic men and courageous, self-aware heroines."

The family moved into the large, shaded house in the 4600 block of Reservoir Road, across the street from the German Embassy, in 1993. Richards-Akers spent long hours writing. Jeremy Akers, a lawyer, also worked at home.

After the marriage soured, police said, Jeremy Akers, 57, stayed in the home with the children while Richards-Akers moved into a nearby apartment on MacArthur Boulevard. The couple, who also had an adult child, split the child-rearing duties, and the children often were seen around the neighborhood with their father.

One neighbor, who said she traded polite greetings with Jeremy Akers scant minutes before the shooting, described him as an intense man who often volunteered his sharply conservative political views.

"He was very vocal about it," said the neighbor, who asked not to be further identified. "He liked to have intense conversations with people. He was the kind of guy who got in your personal space and you had to step back."

Akers also made it known that he kept guns in the house, said the neighbor, who added that he had offered to provide protection for her against crime. She said such protection seemed unnecessary in the quiet community.

Witnesses reported gunshots shortly before 10:30 p.m. Saturday. Police and paramedics who raced to the scene found Richards-Akers slumped inside her Jeep. A paramedic described two wounds in the back of her head from a small-caliber handgun. Attempts to revive her failed.

A neighbor took the two children from the house, police said.

Witnesses said Akers fled in a Mercury Mountaineer sport utility vehicle. About 90 minutes after officers broadcast a lookout call, one of Jeremy Akers's friends called police to say Akers had called him.

Police traced Akers's call to a pay telephone near the Lincoln Memorial.

At 12:50 a.m., as Park Police officers neared the dark, wing-shaped Vietnam Veterans Memorial off Constitution Avenue NW, they saw Akers seated on the grass about 50 feet from the monument's etched wall, authorities said. When Akers saw them, D.C. police said, he shot himself.

Akers's Mountaineer was found nearby. Police have not formally identified the body but said Akers's relatives will view the remains today.

"Strange, sad, horrible," one neighbor said of the night's events.

Richards-Akers, a 1971 graduate of Mount Vernon College, said in a recent interview with Amazon.com, an online bookseller, that she wrote speeches for a North Carolina congressman early in her career and later worked at a firm that produced political ads.

"What a detour those years were," Richards-Akers said, "and if it hadn't been for my son asking me, 'Mommy, what are you going to be when you grow up?,' I suppose I might still be writing the words to come out of other people's mouths."

Asked about her workdays, she said she started at 8 a.m. Monday through Friday and continued until "later afternoon. Often I start up again in the evening, if I'm on deadline or have this wonderful flow of ideas and energy that won't stop. Same goes for Saturday and Sundays."

Richards-Akers, whose 1997 book "Wild Irish Skies" was named one of the top 10 romance novels of that year by The Washington Post, spoke gratefully of the world she created in her fiction.

"I do love historical romance, and especially as a genre for Irish historicals, because history can be depressing and dreary, dark, cold, dank, unliberated and hopeless," the author said. "But romance allows me to find the happy ending, to modify reality just enough to give it hope."

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April 5, 2000

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Philadelphia, PA 19103-2029

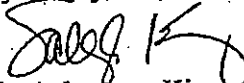
Re: Boarhead Farms Superfund Site

Dear Sarah:

Enclosed are copies of nexus packages for three of the companies that we discussed during our meeting on February 23, 2000. The companies are Ashland Chemical, CIBA-Geigy, and Thomas & Betts.

Please call me if you have any questions.

Very truly yours,


Sally Ackerman King

SAK/tlb
Enclosures

EXHIBIT K

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

BOARHEAD FARM AGREEMENT GROUP,

Plaintiff,

v.

ADVANCED ENVIRONMENTAL
TECHNOLOGY CORPORATION, ET. AL.

Defendants.

CIVIL ACTION

NO. 02-3830

OBJECTIONS AND RESPONSES OF PLAINTIFF
BOARHEAD FARM AGREEMENT GROUP TO FLEXIBLE CIRCUITS INITIAL
SET OF INTERROGATORIES AND DOCUMENT DEMANDS TO PLAINTIFF

Plaintiff Boarhead Farm Agreement Group ("Plaintiff"), by its undersigned attorney, objects and responds to Flexible Circuit's Initial Set of Interrogatories and Document Demands to Plaintiff ("Initial Interrogatories"), as follows:

I. GENERAL OBJECTIONS

1. Plaintiff objects to each interrogatory to the extent that it seeks information not in Plaintiff's possession, custody or control.
2. Plaintiff objects to each interrogatory to the extent that it seeks information already in the possession, custody or control of FCG.
3. Plaintiff objects to each interrogatory to the extent that it seeks information which is publicly available and, thus, to which FCG has the same access as Plaintiff.
4. Plaintiff objects to each interrogatory to the extent that it seeks information protected by the attorney-client privilege or any other applicable privilege. Any inadvertent disclosure of

privileged information shall not constitute a waiver of the attorney-client or any other applicable privilege.

5. Plaintiff objects to each interrogatory to the extent that it seeks the discovery of the mental impressions, conclusions, opinions or legal theories of its attorneys or other representatives. Any inadvertent disclosure of work product shall not constitute a waiver of any work product protection.

6. Plaintiff objects to each interrogatory to the extent that it is unlimited in time or scope.

7. Plaintiff objects to each interrogatory to the extent that it is unduly burdensome or designed to be harassing.

8. Plaintiff objects to each interrogatory to the extent that it is vague or ambiguous.

II. INTERROGATORIES AND RESPONSES

Subject to and without waiving the foregoing General Objections, Plaintiff makes the following responses to the Initial Interrogatories:

1. Identify each shipment of Hazardous Substances Plaintiff contends was generated and/or transported to and disposed of at the Site by or on behalf of FCG and, for each such shipment, provide the following.

- a. the precise nature of each type of Hazardous Substance;
- b. the date of each shipment;
- c. the identity of the transporter of each shipment;
- d. the identity of each arranger, if any, of each shipment;
- e. the identity and employer of the driver of the transport vehicle;
- f. the volume of each type of Hazardous Substances transported to and disposed of at the Site;

- g. the type and identity of each tank wagon, drum, vessel or other container in which each Hazardous Substance was transported to and disposed of at the Site;
- h. the manner in which each Hazardous Substance was disposed of at the Site and the exact location at the Site at which each was disposed;
- i. the identity of all persons believed by you to have information or knowledge about the transportation to and disposal of each Hazardous Substance at the Site; and
- j. the identity of any and all documents evidencing, referring or relating to each shipment.

RESPONSE: Plaintiff objects to this interrogatory insofar as it constitutes a contention interrogatory that calls for the Plaintiff to articulate theories of its case not yet fully developed and, as such, is premature. See *B.Braun Medical, Inc. v. Abbott Laboratories*, 155 F.R.D. 525, 527 (E.D. Pa. 1994). Subject to and without waiving the foregoing objection, Plaintiff responds that corporate records demonstrate that Flexible Circuits operated a facility on Valley Road in Warrington, PA, throughout the Relevant Period. The factual basis for Plaintiffs' claim against Flexible Circuits in the complaint, and the identities of persons with knowledge of those facts, are contained in the deposition testimony that has been elicited in this case, and the documents comprising the nexus files for Flexible Circuits, located in the Boardhead Document Repository at the Offices of Ballard Spahr Andrews & Ingersoll, LLP, 1735 Market Street, Philadelphia, PA 19103.

By way of further response, Plaintiff refers Flexible Circuits to the following documents: a January 10, 1972 DeRewal Chemical Company ("DCC") sales quotation letter to Flexible Circuits; multiple invoices during the middle 1970's from DCC to Flexible Circuits; and a summarized transaction sheet provided by Flexible Circuits to EPA in 1987 showing yearly totals of amounts billed to Flexible Circuits by DCC and paid by Flexible Circuits to DCC for the years 1972 through 1976.

By way of further response, Plaintiff refers Flexible Circuits to the deposition testimony that has been elicited in this case including, but not limited to, the following testimony: the May 7, 2003 deposition testimony of Manfred DeRewal, Sr., 50:15-65:11; the May 12th deposition testimony of Manfred DeRewal, Jr., 80:16 – 89:17; the May 13th deposition testimony of Manfred DeRewal, Jr., 374:14 – 396:16; the June 4, 2003 deposition testimony of Jeffrey Shaak; 48:24 – 56:20, 68:25 – 70:14; the July 28, 2003 deposition testimony of June Stephens; 52:5 – 57:12, 74:2 – 78:13, 111: 2 – 22; the July 30, 2003 deposition testimony of John C. Bean; 60:9 – 61:5; the June 16, 2003 deposition testimony of Bruce DeRewal; 77:8 – 80:7; the deposition testimony of John Barsum, and all of the other deposition testimony concerning DCC's disposal of waste at the Site. Together the above-referenced documents and testimony establish that Flexible Circuits contracted with DCC to remove waste from its Valley Road facility and that this waste was disposed of at the Boarhead Farm Site.

2. Set forth with particularity all facts which form the basis for your allegation in Paragraph 59 of Plaintiff's Third Amended Complaint that the Etched Circuits' waste contained Hazardous Substances, and specifically:

- a. State in detail all facts that support your contention;
- b. Identify all persons believed by you to have relevant information or knowledge, summarizing the subjects and extent of each Person's knowledge and
- c. Identify all documents that support your contention.

RESPONSE: Plaintiff objects to this interrogatory insofar as it constitutes a contention interrogatory that calls for the Plaintiff to articulate theories of its case not yet fully developed and, as such, is premature. *See B.Braun Medical, Inc. v. Abbott Laboratories*, 155 F.R.D. 525, 527 (E.D. Pa. 1994). Subject to and without waiving the foregoing objection, Plaintiff responds that the opinion of an expert may be relevant in responding to this

interrogatory and that, at this time, Plaintiff has not yet identified any expert witnesses whom it expects to call at trial. By way of further answer, Plaintiff incorporates by reference its response to Interrogatory No. 5, including the deposition testimony listed therein. Plaintiff additionally refers Flexible Circuits to the following documents that detail the hazardous composition of Etched Circuits' waste streams: a September 4, 1990 GIS from Etched Circuits to the New Jersey Department of Environment Protection; an October 27, 1998 New Jersey Department of Environment Protection Industrial Pretreatment Inspection Report; a July 17, 1974 DCC invoice to Etched Circuits regarding the removal of spent etchant; and an October 2, 1987 letter from Etched Circuits to U.S.E.P.A detailing its production of spent etchant and waste acid.

3. Set forth with particularity all facts which form the basis for your allegation in Paragraph 63 of Plaintiff's Third Amended Complaint that that FCG's waste contained Hazardous Substances, and specifically:

- a. State in detail all facts that support your contention;
- b. Identify all persons believed by you to have relevant information or knowledge, summarizing the subjects and extent of each person's knowledge; and
- c. Identify all documents that support your contention.

RESPONSE: Plaintiff objects to this interrogatory insofar as it constitutes a contention interrogatory that calls for the Plaintiff to articulate theories of its case not yet fully developed and, as such, is premature. *See B.Braun Medical, Inc. v. Abbott Laboratories*, 155 F.R.D. 525, 527 (E.D. Pa. 1994). Subject to and without waiving the foregoing objection, Plaintiff responds that the opinion of an expert may be relevant in responding to this interrogatory and that, at this time, Plaintiff has not yet identified any expert witnesses whom it expects to call at trial. By way of further answer, Plaintiff incorporates by reference its response to Interrogatory No. 5, including the deposition testimony listed

therein. Plaintiff additionally refers Flexible Circuits to the following documents that detail the hazardous waste composition of Flexible Circuits' waste streams: a November 6, 1987 letter from Flexible Circuits to U.S.E.P.A detailing its production of spent etchant; the response of Flexible Circuits to Plaintiff's interrogatories, which details the presence of copper, ammoniated or cupric chloride and hydrochloric acid in the spent etchant, and the use of butyl cellosolve, MEK, and acetone in its flexible circuit manufacturing process; its May 27, 1983 letter to Warren Frame, describing the production process; and DCC invoices to Flexible Circuits for the removal of spent etchant, waste acid and industrial waste.

4. Set forth with particularity all facts which form the basis for your allegation in Paragraph 64 of Plaintiff's Third Amended Complaint that that FCG is a "person who arranged for transport, disposal, or treatment of Hazardous Substances from the Etched Circuits facility," and specifically:

- a. State in detail all facts that support your contention;
- b. Identify all persons believed by you to have relevant information or knowledge, summarizing the subjects and extent of each person's knowledge; and
- c. Identify all documents that support your contention.

RESPONSE: Plaintiff objects to this interrogatory insofar as it calls for the Plaintiff to articulate theories of its case not yet fully developed and, as such, is premature. By way of example, written discovery is ongoing; Plaintiff received numerous documents from Flexible Circuits regarding its relationship with Etched Circuits this month. Oral discovery is also incomplete. Subject to and without waiving the foregoing objection, Plaintiff refers Flexible Circuits to documents evidencing: the presence of overlapping officers and directors between Flexible Circuits and Etched Circuits; decentralization of the Etched Circuits sales organization following the Flexible Circuits purchase of Etched

Circuits; utilization of the Etched Circuits' Cherry Hill facility to manufacture Flexible Circuits' products, installation of a second nickel tank at Etched Circuits to handle additional production. Additional evidence includes the decision to install Flexible Circuits' plating supervisor, Melvin Bach, as the new president of Etched Circuits, and to later have Mr. Bach and Etched Circuits use the same waste hauling services as Flexible Circuits, *see* March 2, 1973 letter from DCC to Etched Circuits.

5. Identify each shipment of Hazardous Substances Plaintiff contends was generated and/or transported to and disposed of at the Site by or on behalf of Etched Circuits, Inc. and, for each such shipment, provide the following:

- a. the precise nature of each type of Hazardous Substance;
- b. the date of each shipment;
- c. the identity of the transporter of each shipment;
- d. the identity of each arranger, if any, of each shipment;
- e. the identity and employer of the driver of the transport vehicle;
- f. the volume of each type of Hazardous Substances transported to and disposed of at the Site;
- g. the type and identity of each tank wagon, drum, vessel or other container in which each Hazardous Substance was transported to and disposed of at the Site;
- h. the manner in which each Hazardous Substance was disposed of at the Site and the exact location at the Site at which each was disposed;
- i. the identity of all persons believed by you to have relevant information or knowledge about the transportation to and disposal of each Hazardous Substance at the Site; and
- j. the identity of any and all documents evidencing, referring or relating to each shipment.

RESPONSE: Plaintiff objects to this interrogatory insofar as it constitutes a contention interrogatory that calls for the Plaintiff to articulate theories of its case not yet fully developed and, as such, is premature. *See B.Braun Medical, Inc. v. Abbott Laboratories*, 155

F.R.D. 525, 527 (E.D. Pa. 1994). Subject and without waiving the foregoing objection, Plaintiff incorporates by reference its response to Interrogatory No. 3. Plaintiff further responds that the factual basis for claims against Etched Circuits and its parent/operator, Flexible Circuits in the complaint, and the identities of persons with knowledge of those facts, are contained in the deposition testimony that has been elicited in this case, and the documents comprising the nexus files for Etched Circuits and Flexible Circuits, located in the Boarhead Document Repository at the Offices of Ballard Spahr Andrews & Ingersoll, LLP, 1735 Market Street, Philadelphia, PA 19103.

By way of further response, Plaintiff refers Flexible Circuits to the following documents: a March 2, 1973 DCC sales quotation letter to Etched Circuits; a July 17, 1974 invoice from DCC to Etched Circuits for the removal of drums of spent etchant, a summarized transaction sheet provided to EPA in 1987 showing yearly totals of amounts billed to Etched Circuits by DCC and paid to DCC for the years 1972 through 1976. By way of further response, Plaintiff refers Flexible Circuits to the deposition testimony that has been elicited in this case including, but not limited to, the following testimony: the May 7, 2003 deposition testimony of Manfred DeRewal, Sr., 148:1-150:15; the May 12th deposition testimony of Manfred DeRewal, Jr., 127:9 – 129:10; the June 4, 2003 deposition testimony of Jeffrey Shaak; 27:23 – 31:21, the deposition testimony of John Barsum, and all of the other deposition testimony concerning DCC's disposal of waste at the Site. Together the above-referenced documents and testimony establish that DCC removed hazardous waste from the Cherry Hill facility and that this waste was disposed of at the Boarhead Farm Site.

DOCUMENT REQUESTS

All documents which refer or relate in any way to the information requested in the preceding Interrogatories.

RESPONSE: Plaintiff refers Flexible Circuits to its responses to the Initial Interrogatories.

Identify all documents which were utilized, examined, consulted or relied upon in responding to the preceding Interrogatories.

RESPONSE: Plaintiff responds that it relied upon all discoverable documents in its possession, custody and/or control relating to Flexible Circuits and Etched Circuits' liability in this case, which are located in the Boarhead Document Repository at the offices of Ballard Spahr Andrews & Ingersoll, LLP, 1735 Market Street, Philadelphia, PA 19103.

AS TO OBJECTIONS



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Attorney I.D. No. 51222
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Dated: 09/14/04

EXHIBIT L

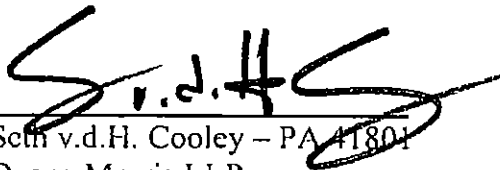
**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

AGERE SYSTEMS, INC., et al.,	:	
	:	
Plaintiffs	:	Civil Action No. 02-CV-3830
	:	
v.	:	
	:	
ADVANCED ENVIRONMENTAL	:	
TECHNOLOGY CORPORATION, et al.,	:	
	:	
Defendants.	:	

CERTIFICATE

Pursuant to Eastern District Rule 26.1(I) and the Tenth Case Management Order in this action, the undersigned counsel for Defendant fcg, inc. ("Flexible") certifies that counsel for Flexible and Plaintiffs, after reasonable effort, were unable to resolve the discovery dispute relating specifically to Flexible which is the subject of the attached Motion and Memorandum.

Following receipt and review of Plaintiffs' answers to the Defendants' Joint Contention Interrogatories, the undersigned counsel for Flexible informed Plaintiffs' counsel, Amy Trojecki, Esquire, that he would like the opportunity to take the deposition of Peter Knoll, a witness identified by Plaintiffs in those answers, and requested that Plaintiffs' counsel concur, so as to avoid motion practice. Ms. Trojecki did not concur, but indicated that Flexible's request will be further considered following receipt and review of the Defendants' motion for leave to pursue additional discovery.


Seth v.d.H. Cooley – PA 41801
Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196

Attorneys for Defendant fcg, inc.

Dated: June 29, 2007

EXHIBIT M

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

AGERE SYSTEMS, INC., CYTEC
INDUSTRIES INC., FORD MOTOR
COMPANY, SPS TECHNOLOGIES, LLC
and TI GROUP AUTOMOTIVE
SYSTEMS, LLC

Plaintiffs,

v.

ADVANCED ENVIRONMENTAL
TECHNOLOGY CORPORATION, et al.,

Defendants.

Civil Action No. 02-CV-3830 (LDD)

**PLAINTIFFS' RESPONSES TO JOINT
CONTENTION INTERROGATORIES OF
ADVANCED ENVIRONMENTAL
TECHNOLOGY CORPORATION,
ASHLAND, INC., CARPENTER
TECHNOLOGY CORPORATION, fcg,
inc., HANDY & HARMAN TUBE
COMPANY, INC. AND NRM
INVESTMENT COMPANY**

Plaintiffs Agere Systems, Inc., Cytec Industries Inc., Ford Motor Company, SPS Technologies, LLC and TI Group Automotive Systems, LLC ("Plaintiffs"), by their undersigned attorneys, object and respond to the joint contention interrogatories of Advanced Environmental Technology Corporation ("AETC"), Ashland, Inc., Carpenter Technology Corporation, fcg, inc., Handy & Harman Tube Company, Inc. and NRM Investment Company (collectively, "Defendants") as follows:

GENERAL STATEMENTS AND OBJECTIONS

1. Plaintiffs object to Defendants' Definitions, Instructions and Interrogatories to the extent that they are not "narrowly-tailored contention interrogatories" as permitted by Judge Davis' June 23, 2005 Order.

2. Plaintiffs object to Defendants' Definitions, Instructions and Interrogatories to the extent that they seek information outside the scope of the contentions that Plaintiffs will make as part of their prima facie case at trial. Plaintiffs specifically reserve the right to make any factual

76. What do plaintiffs contend is the Total Cleanup Cost incurred by each plaintiff for each of OU-1 and OU-2?

ANSWER: See Plaintiffs' response to Interrogatory No. 73.

77. Do you contend that any Plaintiff has spent, or is obliged to spend for future costs, amounts in excess of its equitable share of the Total Cleanup Cost?

A. If so, state what each plaintiff contends to be the amount it has already spent and that it will be obliged to spend.

ANSWER: See Plaintiffs' response to Interrogatory No. 73. By way of further answer, see Plaintiffs' response to Interrogatory No. 78.

78. What do plaintiffs contend is Agere's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

A. What is the factual basis for plaintiffs' contention as to Agere's allocable/equitable share of the Total Cleanup Cost for the Site?

B. Set forth the calculation used by plaintiffs to arrive at their contention as to Agere's allocable/equitable share of the Total Cleanup Cost for the Site.

Plaintiffs object to this Interrogatory to the extent that it seeks information outside the scope of the contentions that Plaintiffs will make as part of their prima facie case at trial. Plaintiffs further object to this Interrogatory to the extent that it seeks the discovery of the mental impressions, conclusions, strategies, opinions, research or legal theories of their attorneys or other representatives or information protected by the attorney-client privilege or any other applicable privilege. By way of further objection, Defendants' definition of "factual basis" is overbroad and unduly burdensome.

Without waiving any such objections, Plaintiffs will ask the Court at trial to make findings of fact and conclusions of law based upon testimony and documents Plaintiffs will offer into evidence concerning the hazardous substances owned or possessed by those Defendants who have not settled ("the Non-Settling Defendants") that were disposed of at the Site, by Plaintiffs that were disposed of at the Site, and by Plymouth Tube Company, Quikline Design and

Manufacturing Co., Rohm and Haas Company, Simon Wrecking Co., Inc., Unisys Corporation, United States of America Department of Navy, Novartis Corporation, Techalloy Company, Inc./Rahns Specialty Metals, Inc., and Emhart Industries, Inc./Crown Metro, Inc. ("Settling Defendants") that were disposed of at the Site. Plaintiffs will not ask as part of their case-in-chief that the Court make findings of fact and conclusions of law concerning disposal at the Site of hazardous substances owned or possessed by any other person or entity.

Plaintiffs will ask the Court to make findings of fact concerning the Non-Settling Defendants' total volumes of hazardous wastes that were hauled by DeRewal Chemical Company and/or Environmental Chemical Control (collectively "DCC"). Plaintiffs will then ask the Court to determine the amount of each Non-Settling Defendants' total volume of waste that was disposed of at the Site based upon evidence concerning DCC's handling of all its customer wastes in various time periods ("Nexus Periods") as well as DCC's handling of particular Non-Settling Defendants' wastes. Plaintiffs will ask the Court to conclude that a specific percentage of all wastes handled by DCC in any given Nexus Period was disposed of at the Site, and to apply that percentage to all wastes of Non-Settling Defendants handled by DCC in that Nexus Period. Set forth below is the testimony and documents Plaintiffs intend to offer into evidence for the Court's consideration.

Should the Court adopt Plaintiffs' proposed conclusions that specific percentages of all wastes handled by DCC in any given Nexus Period were disposed of at the Site, then the Plaintiffs expect that the Court will apply the same nexus percentages to the Plaintiffs and Settled Defendant's wastes. Exhibit A attached hereto is a chart showing the total volumes of each Non-Settling Defendant's, each Plaintiff's, and each Settling Defendant's wastes that were hauled by DCC in each Nexus Period ("Gross" on the chart by "Time" period), the nexus

percentages Plaintiffs will ask the Court to find ("Factor" on the chart), and the volumes that the Court will conclude were disposed of at the Site if those nexus percentages are adopted ("Net" on the chart). The entries for "Ashland/AETC" and "Diaz/AETC" show waste that was hauled by DCC from Ashland and Diaz respectively, the transportation for disposal of which those entities and AETC each arranged. Plaintiffs will ask the Court to allocate the "Ashland/AETC" share jointly and severally to Ashland and AETC and the "Diaz/AETC" share to AETC. The entries for "Etched/Flexible" show waste that was hauled by DCC from the Etched Circuits facility for which Flexible is liable.

Plaintiffs will ask the Court to allocate response costs incurred by them up to a date to be set by the Court among Plaintiffs, Non-Settling Defendants, and Settling Defendants only based primarily upon the respective volume of each party's waste that was disposed at the Site (as set forth more fully below). Plaintiffs will also ask the Court for interest on its response costs. Plaintiffs will also ask the Court to apply this allocation to response costs to be incurred by Plaintiffs after that date.

A. Waste Quantities

1. *Nexus Periods*

(a). 1/72 to 12/1/73

Plaintiffs will ask the Court to conclude that 95% of all of the waste handled by DCC beginning in January of 1972 was disposed of at the Site until the opening of DCC's Ontario Street operation in Philadelphia on December 1, 1973. The documents that Plaintiffs intend to rely upon to support this conclusion include, but are not limited to:

- Boarhead Corporation Certificate of Incorporation dated September 2, 1969 [P-5];
- Deed Between Robert and Ruth Buckman and Boarhead Corporation dated October 16, 1969 [P-6];

- DeRewal Chemical Company, Inc. Certificate of Incorporation dated December 29, 1969 [P-7];
- Pennsylvania State Police Investigation Report dated April 26, 1972;
- March 7, 1973 and March 12, 1973 BDOH memorandum;
- Waste Discharge Inspection Report and Site Map dated February 14, 1973 [P-22]
- Waste Discharge Inspection Report dated March 5, 1973 [P-23];
- Agreement Between Boarhead Corporation and Manfred DeRewal dated March 21, 1973 [P-24];
- December 20, 1973 Bucks County Department of Health memorandum;
- PADER November 2, 1973 Order to Boarhead Corporation;
- Waste Discharge Inspection Report dated November 5, 1973
- November 23, 1973 Waste Discharge Inspection Report;
- January 8, 1974 Department of Health Memorandum;
- June 28, 1974 Department of Health memo;
- Complaint in Equity filed on May 31, 1974 in the Court of Common Pleas of Bucks County with an injunction issuing on June 21, 1974;
- Lease Agreement Between Philadelphia Hide Corporation and Manfred DeRewal for 3013-31 East Ontario Street dated November 15, 1973 [P-20]; and
- Affidavit of John Barsum dated April 28, 2000 [D-27].

Plaintiffs also intend to rely upon the testimony of Bruce DeRewal, Freddie DeRewal, Jeff Shaak, John Barsum, John Bean, and June Stephens to support that conclusion. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of the depositions taken in this action of those individuals. Plaintiffs believe that the testimony of those individuals as reflected in those transcripts supports this conclusion, including, but not limited to:

- Bruce DeRewal at 12-38;

- Jeff Shaak at 13-56;
- June Stephens at 20-22, 28-29, 45, 92, 98, 169-71;
- John Bean at 13-24, 45-88;
- John Barsum at 40-43, 51-52, 57-58, 92-93, 206-08, 244-46, 328-30; and
- Freddie DeRewal at 15, 39-58, 129-37.

(b). 12/1/73 to 6/30/75

Plaintiffs will ask the Court to conclude that 15% of all of the waste handled by DCC after the opening of DCC's Ontario Street operation on December 1, 1973 until the closing of Ontario Street on or before June 30, 1975 was disposed at the Site. The documents that Plaintiffs intend to rely upon to support this conclusion include, but are not limited to:

- Lease Agreement Between Philadelphia Hide Corporation and Manfred DeRewal for 3013-31 East Ontario Street dated November 15, 1973 [P-20];
- Letter and Diagram from Thomas J. Kulesza of the City of Philadelphia Water Department to Manfred DeRewal dated September 24, 1974 regarding operations at 3015 E. Ontario Street [P-25];
- Letter from Michael Nelson of the City of Philadelphia Water Department to Manfred DeRewal dated June 2, 1975 regarding cessation of sewer and water services at 3015 E. Ontario Street [P-26];
- June 17, 1975 Philadelphia Water Department letter;
- Waste Discharge Inspection Report dated April 25, 1974;
- Commonwealth of Pennsylvania Complaint in equity on May 28, 1974, which was resolved with an agreed order; and
- February 26, 1975 Waste Discharge Inspection Report.

Plaintiffs also intend to rely upon the testimony of Bruce DeRewal, Freddie DeRewal, Jeff Shaak, John Barsum, John Bean, Manfred DeRewal, and June Stephens to support that conclusion. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of the depositions taken in this action of those

individuals. Plaintiffs believe that the testimony of those individuals as reflected in those transcripts supports that conclusion, including, but not limited to:

- Fred DeRewal at 113-14;
- June Stephens at 28-29, 92-102, 171;
- John Bean at 47-48, 70-80; and
- Bruce DeRewal at 46-47, 55-56.

(c). 7/1/75 to 6/1/76

Plaintiffs will ask the Court to conclude that 65% of all of the waste handled by DCC after the closing of DCC's Ontario Street operation on or before June 30, 1975 and until the opening of DCC's Wissinoming operation on June 1, 1976 was disposed at the Site. The documents that Plaintiffs intend to rely upon to support this conclusion include, but are not limited to:

- Bench opinion filed May 16, 1978 in United States v. Manfred DeRewal, et al. in the United States District Court for the Eastern District of Pennsylvania at Docket No. 77-287;
- Environmental Chemical Control, Inc. Certificate of Incorporation dated October 18, 1976 [P-27];
- July 16, 1975 Waste Discharge Inspection Report;
- Nine criminal complaints filed by BCDOH on January 25, 1976 and February 18, 1976 against Boarhead Corporation and Manfred DeRewal alleging violations of the Pennsylvania Clean Streams Law; and
- Waste Discharge Inspection Report dated April 1, 1976.

Plaintiffs also intend to rely upon the testimony of Bruce DeRewal, Freddie DeRewal, Jeff Shaak, John Barsum, John Bean, Manfred DeRewal, Linda Cochran, and June Stephens to support that conclusion. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of the depositions taken in this action

of those individuals. Plaintiffs believe that the testimony of those individuals as reflected in those transcripts supports that conclusion, including, but not limited to:

- Freddie DeRewal at 51-52, 125-26, 383-91;
- Linda Cochran at 91;
- Fred DeRewal at 115-17; and
- John Bean at 45-70, 80.

(d). 6/1/76 to March 29, 1977

Plaintiffs will ask the Court to conclude that 15% of all of the waste handled by DCC after opening of DCC's Wissinoming operation on June 1, 1976 until March 29, 1977 were disposed of at the Site, except that 25% of the wastes believed by the DCC drivers to consist of nitrating acids were disposed of at the Site during this period. The documents that Plaintiffs intend to rely upon to support this conclusion include, but are not limited to:

- Violation Notice to Ed and Linda Cochran regarding premises located at 5001 Comly Street (Bldg. R) dated April 5, 1977 [P-28];
- Agreement between Manfred DeRewal, Environmental Chemical Control, Inc., Environmental Protection Agency and the City of Philadelphia dated May 12, 1977 [P-29];
- BCDOH "Field Action Report" on July 9, 1976;
- A Waste Discharge Inspection Report dated July 30, 1976;
- Bridgeton Police Department complaint of ammonia odor on September 8, 1976; and
- September 20, 1976 memorandum prepared by Arthur Curley.

Plaintiffs also intend to rely upon the testimony of Bruce DeRewal, Freddie DeRewal, Jeff Shaak, John Barsum, John Bean, Manfred DeRewal, Linda Cochran, and June Stephens to support that conclusion. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of the depositions taken in this action

of those individuals. Plaintiffs believe that the testimony of those individuals as reflected in those transcripts supports that conclusion, including, but not limited to:

- Fred DeRewal at 117-22;
- Bruce DeRewal at 142-43;
- Freddie DeRewal at 328-30; and
- Jeff Shaak at 59-61.

2. *Non-Settling Defendants' Wastes Hauled By DCC*

Carpenter Technology Corporation:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Carpenter Technology Corporation include, but are not limited to:

- 6/12/73 contract (Cheri-2) and legal department cover letter (Cheri-1);
- 12/20/73 purchase order (Cheri-3);
- "Waste Acid Removal Cost" chart (Cheri-8);
- "DeRewal Chemical Co. Waste Acid Removal" chart (Cheri-7);
- "DeRewal Chemical Co. 80#228" chart (Cheri-6);
- 10/8/74 Memo (Mann-4);
- 2/25/71 letter (Mann-15);
- Analysis Requests (Mann-3);
- Handwritten notes (Mann-12);
- 7/17/69 Memo (Mann-8);
- 7/8/69 Handwritten telephone note (Adams-2);
- 2/25/70 Memo (Mann-14); and
- Polinko Affidavit.

Plaintiffs also intend to rely upon the testimony of Richard Cheri, William Reger, James Adams, David Mann, Charles Polinko, Robert Elbert, Freddie DeRewal, Bruce DeRewal, June Stevens, John Barsum, and Jurgen H. Exner, Ph.D. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including but not limited to:

- Cheri 24-27, 33-38, 43-50, 52-56, 70-74;
- Reger 13-24;
- Adams 21-23, 35, 48-59, 67-87;
- Mann 19-21, 57-64, 70-74, 81-89, 95, 105-109, 115-17, 127-33, 145-49;
- Elbert 45-47, 67;
- Freddie DeRewal 132-37, 352-53;
- Bruce DeRewal 39-47;
- June Stevens 95-98; and
- John Barsum 51-52, 92-94.

NRM Investment Co.

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to NRM Investment Co. include, but are not limited to:

- 4/87 business confidential response to EPA;
- February 1975 letter to NJDEP;
- Handwritten document from 1977 detailing hauling NRM waste acid;
- Accounts receivable ledger for 1974-75;
- February 2000 letter to Platt, including attachments;
- Handwritten notes from 1976;
- February 1991 interview notes regarding Minthorn;

- Summaries of bills of lading and accounting;
- May 1986 application for discharge permit;
- May 1984 letter to Valley Forge Sewer Authority;
- November 1989 evaluation of cyanide treatment alternatives with attachments;
- April 1986 letter to EPA;
- 1987 engineering records including handwritten calculations and sample results;
- 1988-89 fact sheet and tables;
- May 1989 proposed wastewater treatment plan;
- 1986 handwritten notes re CN;
- 6/88 handwritten notes;
- Schematic of NRM facility;
- Invoices, pick up tickets, summaries of the same, and
- Other correspondence related to hauling of NRM liquid waste.

Plaintiffs also intend to rely upon the testimony of Santo Quici, Frederick Chesky, Peter Freda, Merle Winters, Fred Piotto, Manfred DeRewal, Freddie DeRewal, John Barsum, Jeff Shaak, June Stevens, Bruce DeRewal and Jurgen H. Exner, Ph.D. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including but not limited to:

- Piotti, 13-14, 20-32, 39-47, 50, 55-60, 64-65, 79-83, 86, 93-95, 97-100, 104;
- Quici 15-18, 22-25;
- Chesky 11-14, 16-17, 21-25, 27, 30-31, 36-37, 40-42, 45-48, 52-55, 56-62;
- Freda 9-10, 12-16, 18-24, 27, 30, 37-40, 43-45, 47-78, 57, 62;
- Winters 10-13, 17-18, 21-28, 31, 36-37, 39-40, 42-43, 47, 59, 68-70;
- Manfred DeRewal 157-60, 410-14, 510;

- Freddie DeRewal 47-50, 52, 58-59, 381-84;
- John Barsum 117-20;
- Jeff Shaak 56-64, 113-14;
- June Stevens 90-92; and
- Bruce DeRewal 39, 86-87.

Advanced Environmental Technology Corporation

As to AETC Itself

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Advanced Environmental Technology Corporation include, but are not limited to, the documents identified with respect to Diaz Chemical Corporation and Ashland Chemical Company below, and the following:

- Correspondence dated August 17, 1976 from ECC to AETC, (AETC51);
- Correspondence dated August 31, 1976 from AETC to DCC, (AETC135);
- Correspondence from AETC to Ashland dated September 28, 1976 (Leuzarder-3);
- Correspondence from John Leuzarder to Manfred DeRewal, dated August 31, 1976, confirming conversation regarding trucking and disposal services (Leuzarder-7);
- DCC invoice dated March 31, 1977 (Leuzarder-9);
- Correspondence dated September 7, 1976 from Leuzarder to DeRewal (Leuzarder-11);
- Correspondence from Susan Lemoire to Manfred DeRewal, dated August 23, 1976, confirming conversation regarding required certificate of insurance to be issued to Advanced Environmental Technology Corp. for work to be performed at Ashland Chemical (Leuzarder-13);
- Handwritten notes (undated) referring to sulfuric acid leak at Boarhead Farms (Landmesser-3);

- USEPA's Information Requests to Advanced Environmental Technology Corp. and Advanced Environmental Technology Corporation's Response to Information Requests of USEPA (BSAI022885-022936 and BSAI022975022997);

Plaintiffs also intend to rely upon the testimony of individuals in this case including, but not limited to, the deposition testimony identified with respect to Diaz Chemical Corporation and Ashland Chemical Company below, and the following: Arthur Curley, John Leuzarder and Robert Landmesser. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including, but not limited to:

- Curley: 107, 108, 111, 114-115, 117, 122, 125-130, 157;
- Leuzarder: 37-38, 42, 47, 53, 56-59, 62-68, 70-73, 88-93;
- Landmesser (v.2) 144-147, 151, 154-155, 166-168; (v.1) 56-59, 64-65, 76-78, 86-87, 92, 94-95, 101, 151.

As to Waste from Diaz Chemical Corporation:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Diaz Chemical Corporation include, but are not limited to:

- Letter Agreement, dated January 7, 1977, between R.W. Landmesser of Advanced Environmental Technology Corp. and Don Hollwedel of Diaz Chemical Corporation extending services (Landmesser-4);
- Correspondence from H.D. Hollwedel of Diaz Chemical Corporation to Robert Landmesser of Advanced Environmental Technology Corp., dated April 14, 1977, confirming Diaz Chemical Corporation as primary source for disposal of its waste nitration acid (Landmesser-5);
- Invoice, dated March 7, 1977, from Advanced Environmental Technology Corp. to Diaz Chemical Corporation (Landmesser-6);
- USEPA's Information Request to Diaz Chemical Corporation (BSAI029281-BSAI029290; BSAI029291-BSAI029293);
- Diaz Chemical Corporation's Response to Information Request of USEPA (BSAI029140-BSAI029277; BSAI029278-BSAI029280);

- Purchase Order dated 5/16/77 (BSAI029294-BSAI029295)
- Acknowledgment of bill of lading dated 5/28/77 (Leuzarder-12);
- Receipts (variously dated) (BSAI029297-BSAI029301)
- Handwritten notes (BSAI029302)
- Portion of document indicating the amount of money and waste streams that were sent to DCC from Ashland Chemical and Diaz (AETC197-199)

Plaintiffs also intend to rely upon the testimony of individuals in this case including, but not limited to, the following: Theodore Jenney, Stanley Chiras, Diane Shampine, Robert Landmesser, John Leuzarder and Jurgen H. Exner, Ph.D. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including, but not limited to:

- Jenney: 32-49;
- Chiras: 20-26, 34-41; 62, 73;
- Shampine: 19-23; and
- Landmesser: (v.2) 161, 177, 185-192, (v.3) 41-42, 46.

Ashland, Inc.

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Ashland, Inc. include, but are not limited to:

- Correspondence from R.T. Olsen of Ashland Chemical Company to Andrea Barnhouse of A.B.M. Disposal Company, dated August 4, 1976, regarding "best estimate" analysis of its A.C.C. Code 616-220 CDN Spent Acid (ASHL00004);
- Bills of lading, dated 8/9/76-4/12/77 (ASHL00005-00010; ASHL00037-00044; ASHL00048-00065; ASHL00070-00072; ASHL00075-00084; ASHL0000087-00089; ASHL00091-00099; ASHL00105-00110; ASHL00113-00118; ASHL00120-00121; ASHL00124-00126; ASHL00128-00129; ASHL00131; ASHL00133-00139; ASHL00142-00143; ASHL00145-00146; ASHL00148; ASHL00150; ASHL00152; ASHL00154; ASHL00156; ASHL00163-00164; ASHL00166; ASHL00168; ASHL00170; ASHL00172; ASHL00174; ASHL00176; ASHL00178-00180; ASHL00182; ASHL00184; ASHL00186-

00187; ASHL00192-00195; ASHL00197-00212; ASHL00215; ASHL00217-00231; ASHL00233-00234; ASHL00239; ASHL00246-00249; ASHL00251-00252);

- Memorandum from A.T. Curley to W.R. Starkey dated September 16, 1976 (ASHL00066-00069);
- USEPA's Information Requests to Ashland Chemical Company and Ashland Responses to USEPA Information Requests (ASHL00313-ASHL00472 and BSAI005140-005142);
- Invoice from DeRwal Chemical Co., Inc. to Advanced Environmental Tech., dated 4/9/77 (ASHL00249);
- Portions of waste ledger sheets (BSAI024255-024256; BSAI024275-024276; BSAI033916; BSAI033932; BSAI033937-033938; BSAI034142-034143; BSAI034201);
- Bill of lading, dated 4/28/77 (BSAI024001);
- Correspondence from John Leuzarder of Advanced Technology, Inc. to Art Curley of Ashland Chemical Co., dated August 3, 1976 regarding pricing on various waste streams (Curley -1);
- Memorandum, dated August 23, 1976, from A.T. Curley to W. R. Starkey regarding waste chemical disposal (Curley-2);
- Agreement between Advanced Environmental Technology, Inc. and Ashland Chemical Company, undated and unsigned (Curley-4);
- Memorandum to file, dated September 20, 1976, from A.T. Curley regarding visit with current spent acid disposer (Curley-5);
- Memorandum, dated October 19, 1976, from A.T. Curley to J. Minott/W.R. Starkey regarding visit to disposal site for its CDN spent acid (Curley-6);
- Memorandum, dated April 14, 1977, from A.T. Curley to W.R. Starkey regarding CDN spent acid disposal (Curley-8);
- Memorandum, dated May 18, 1977, from A.T. Curley to T. Bailey regarding waste disposal (Curley-9);
- Portion of waste ledger sheet for April 1977 (Curley-11);
- Correspondence from John Leuzarder of Advanced Environmental Technology Corp., Inc. to Art Curley of Ashland Chemical Corporation, dated August 16,

1976, offering reduced pricing on two items covered in its quote of August 3, 1976 (Curley-16);

- Correspondence from Arthur Curley of Ashland Chemical Company to John Leuzarder of Advanced Environmental Technology Corp., Inc., dated October 26, 1976, regarding freeze point of its spent acid (Curley-17);
- Correspondence from John Leuzarder of Advanced Environmental Technology Corp., Inc. to Art Curley of Ashland Chemical Company, dated September 28, 1976, providing quote on extension of services (Curley-18);
- Bill of lading, dated 9/8/76 (C. Hendershot-5);
- Bill of lading, dated 11/4/76 (C. Hendershot-8);
- "Totals Paid DeRewal", (AETC197-199; Leuzarder-5);
- Photographs regarding Ashland Chemical drums and labels found at the site; and
- Sample results regarding contents of drums with Ashland Chemical labels

Plaintiffs also intend to rely upon the testimony of individuals in this case including, but not limited to, the following: Arthur Curley, John Leuzarder, Robert Landmesser, Charles R. Wilcox, Howard L. Hendershot, Charles Hendershot, Alberto Celleri, Freddie DeRewal, John Barsum, Jeff Shaak, Bruce DeRewal, June Stevens, Jurgen H. Exner, Ph.D and Craig Coslett and Geoffrey Siebel of de maximis, inc. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including, but not limited to:

- Curley 44, 46-51, 53-54, 57, 59-60, 71, 110, 133-139, 141-145, 149-148, 167, 193;
- Wilcox 35-36, 37, 72;
- L. Hendershot 21;
- C. Hendershot 31-32, 36, 86, 89, 95;
- Celleri 23-24, 28-29;
- Freddie DeRewal 65-69;

- Jeff Shaak 65-68;
- John Barsum 180-84;
- Bruce DeRewal 80-83; and
- June Stevens 88-89.

Plaintiffs also intend to offer into evidence the transcripts of depositions taken in other cases, including the deposition of William C. Olatin taken on May 14, 2001 in *Rohm and Haas Co. v. American Cyanamid Co., et al.*, No. 95-1864 and 99-1891 (D.N.J.) 72-75, 158, 201; and the deposition of Arthur Curley taken on August 21, 1996 in *U.S. v. Davis, et al.*, No. 90-0484/P (D.R.I.) 35-37, 42, 62-63, 68-69, 83, 90, 108-111, 139-180, 201-205.

fcg, inc.

As to Waste From Flexible Circuit Facility:

- All documents recovered from the Bucks County Department of Health files for Flexible Circuits, produced at Bates Range BSAI082378-082771, including, but not limited to, a March 1968 Valley Sewer Authority sample; a June 1968 letter from Edwin Faunce to Flexible Circuits; follow up letters from 10/15/68, 10/16/68, 10/16/68; a February 27, 1969 letter from Flexible Circuits to the PA DER; follow up correspondence between Flexible Circuits and state agencies on 5/15/70; 6/18/70 handwritten notes; 7/7/70 letter from Melvin Bach; a July 1970 proposal from Udyllite; 10/10/70 inspection report; 1/29/71 and 2/22/71 inspection reports and samples; 2/10/71 letter; 7/7/71 complaint; 1/10/72 letter from DeRewal; 5/2/72 and 6/13/72 inspection reports; 6/15/72, 6/19/72, 6/23/72, 7/3/72 letters; 7/10/72, 8/8/72 inspection reports; 7/26/72 letter; 8/17/72 and 9/5/72 reports; a 10/72 agreement; 10/19/72 and 10/25/72 inspection reports; 1/12/73 and 3/12/73 inspection reports; 9/9/74 inspection report; 1/9/75 inspection report; 6/10/77 handwritten notes from BCDH; 9/21/77 and 11/21/77 letters; 4/6/79, 5/24/79, 5/25/79 and 5/29/79 reports and 5/31/79 response letter; 8/16/79 memo to DER; 10/16/79 letter; 10/17/79 handwritten notes; 2/20/80 letter; 5/5/82 handwritten notes; 6/16/82 letter; 11/3/82 letter; 2/1/83 letter and 1984 handwritten notes; 10/4/84 letter; 1992 inspection report.
- Additional documents not from the Bucks County Department of Health files for Flexible Circuits include 11/6/87 letter from Stollsteimer to EPA; a 10/2/87 letter from Bach to EPA; 9/11/87 letter from Bach to EPA; handwritten notes detailing DeRewal purchases and payments; 10/13/87 handwritten notes by Zia; 1/10/72 letter from DeRewal; 9/22/00 letter from Barbin to EPA; 1/27/86 letter and PPC Plan; 5/27/83 letter; undated Flexible Circuits Inc's promotional materials; the

Flexible Circuits' 1969 Annual Report, multiple DeRewal invoice's and pickup tickets 1973-75.

Plaintiffs also intend to rely upon the testimony of Melvin Bach, George Stollsteimer, Peter Knoll, Ralph Parker, Richard Yeatman, Freddie DeRewal, June Stevens, John Bean, Bruce DeRewal, John Barsum, Jeff Shaak and Jurgen H. Exner, Ph.D. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including but not limited to:

- Bach 8, 15-20, 21-26, 27-30, 34-36, 38, 43, 49-56, 58-63, 65-66, 68, 71-73, 75, 80, 83, 86-89;
- Stollsteimer 10-13, 16-19, 23-25, 30-33, 35, 37, 39-41, 43, 53-61, 63-64, 66-67, 70-71, 77-80, 85-87, 92-94;
- Freddie DeRewal 8-88, 127-29;
- June Stevens 78-83, 107;
- John Bean 60-61;
- Bruce DeRewal 77-79;
- John Barsum 111-18, 154-60, 137-40, 179-80; and
- Jeff Shaak 29-31, 86-87.

As to Waste From Etched Circuits Facility:

- All of the documents and testimony listed under Flexible Circuits and in addition, to rely on a 10/2/87 letter from Bach to EPA; 10/24/70 meeting minutes; 4/25/70 meeting notes; 11/2/77 field representative waste survey report; 3/2/73 letter; 9/11/87 letter; 9/4/90 GIS submission; DeRewal invoices; 11/15/88 Inspection Report, 9/28/2000 response to EPA.

Handy & Harman Tube Company, Inc.

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Handy & Harman Tube Company, Inc. include, but are not limited to:

- 1/7/93 letter to EPA;

- September 1992 Site Investigation;
- 10/29/92 letter to EPA;
- February 1973 DCC invoice;
- Interview notes of Jay Crawford, Mary Kollmar, Thomas Curran; and
- Handy & Harman interrogatory responses.

Plaintiffs also intend to rely upon the testimony of Jay Crawford, Mary Kollmar, Thomas Curran, James McElya, Bruce DeRewal, Freddie DeRewal, John Barsum and Jurgen H. Exner, Ph.D. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including but not limited to:

- Curran 31-32, 48-49, 52-56, 61, 71-71, 84;
- Kollmar 24;
- Bruce DeRewal 43-56;
- Freddie DeRewal 119-23, 397; and
- John Barsum 122, 326-328.

3. *Settling Defendants' Waste Hauled By DCC*

Rohm and Haas: There are no documents and no testimony establishing that DCC ever hauled waste from Rohm and Haas.

Unisys:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Unisys include, but are not limited to:

- 4/30/72 Invoice to Univac (P-18)
- January 21, 1972 DCC letter to Univac (P-16)
- 3/6/73 Remington Rand Purchase Order

- 4/27/73 Univac Purchase Order

Plymouth Tube:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Plymouth Tube include, but are not limited to:

- November 27, 1972 DCC letter to Carpenter Technology (P-32);
- January 10, 1973 letter from Hugh Hawk to EPA;
- DCC invoices dated 1976 (P-15);
- May 24, 1977 letter from Hugh Hawk to PADER.

Quikline Design and Manufacturing Co.:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Quikline Design and Manufacturing Co. include, but are not limited to:

- March 1973 DCC Invoice;
- March 2, 1973 letter from DeRewal to Marchewka; and
- 1978 Waste Survey Report

Plaintiffs also intend to rely upon the testimony of Manfred DeRewal and Freddie DeRewal. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including but not limited to:

- Manfred DeRewal at 150-152
- Freddie DeRewal at 361-367

United States Navy:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to the United States Navy include, but are not limited to:

- 5/17/76 Fumara letter; and

- 9/7/76 Lynn letter

Plaintiffs also intend to rely upon the testimony of Freddie DeRewal. Should Freddie DeRewal be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of his depositions taken in this action, including but not limited to:

- Freddie DeRewal at 107-10, 368-69

Simon Wrecking Co., Inc.: There are no documents to permit any estimate of total volume of waste hauled in any time period by DCC from Simon Wrecking.

Plaintiffs intend to rely upon the testimony of Freddie DeRewal. Should Freddie DeRewal be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of his depositions taken in this action, including but not limited to:

- Freddie DeRewal at 112-16, 158-61, 421-22, 423-28

Crown Metro/Emhart:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Crown Metro/Emhart include, but are not limited to:

- 12/1/76 DCC letter to Bostik South; and
- 2/25/77 Bostik South letter to DCC

Plaintiffs intend to rely upon the testimony of Freddie DeRewal and Jeffrey Shaak. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including but not limited to:

- Freddie DeRewal at 116-119, 353-361
- Jeff Shaak at 81-83

Novartis:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Novartis include, but are not limited to:

- Ciba-Geigy shipping documents (D-25)
- Ciba-Geigy 6/6/76 Purchase Order (D-26)

Thomas & Betts Corporation: There are no documents and testimony establishing that DCC hauled waste from Thomas & Betts after January 1, 1972.

Techalloy/Rahns:

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Techalloy/Rahns include, but are not limited to:

- August 1972 DCC invoice to Techalloy (P-37);
- July 14, 1972 DCC quotation letter to Techalloy;
- October 12, 1972 Techalloy letter to PADER (RAHN 0288);
- 11/26/73 Techalloy purchase order to Liquid Removal Service;
- DCC time card for Bruce DeRewel dated 9/21/73;
- DCC time cards for "Walt" dated 11/26 and 11/27/73;
- 5/16/73 PADER Waste Discharge Inspection Report of Techalloy (RAHN-521);
- 10/17/73 PADER Regional Engineer's Review of Techalloy (RAHN-0592-93);
- 6/5/72 Waste Inspection Report of Techalloy;
- August 20, 1971 PADER Waste Discharge Inspection Report of Techalloy (RAHN-0622);
- Techalloy 104(e) response to EPA;
- February 1973 portions of Techalloy accounts payable register (Senin-2);
- Sanitary Sewerage System, Drawing No. S-10 (Moran-1);
- Application for Plumbing Permit to Connect Building to Public Sewer (Moran-2 and RAHN 1251-59); and

- Portions of Weston Technical Report (RAHN-0539- RAHN0555)

Plaintiffs intend to rely upon the testimony of Theodore Hahn, John T. Moran, Sr., Freddie DeRewal, Bruce DeRewal, June Stephens, John Bean, and William J. Lehane. Should one or more of those individuals be unavailable to testify at trial, Plaintiffs intend to offer into evidence the transcripts of depositions taken in this action of those individuals, including but not limited to:

- Theodore Hahn at 12-38, 47-51, 59-61, 70-78;
- John T. Moran, Sr.;
- Freddie DeRewal at 129-32
- Bruce DeRewal at 13-16, 35
- June Stephens at 20-22, 63-64, 72-73
- John Bean at 41-46, 59-60
- William J. Lehane, Esquire, Drinker Biddle & Reath

4. *Plaintiffs' Waste Hauled By DCC*

Agere Systems, Inc.

There are no documents and no testimony establishing that any hazardous waste owned or possessed by Agere's predecessor, Western Electric, was disposed at the Site.

Cytec Industries Inc.

American Cyanamid was never a customer of DCC. Rather, records indicate that Marvin Jonas hauled waste for American Cyanamid during the 1970s. The Jonas records reflect, however, that DCC collected on Jonas' behalf American Cyanamid waste in two distinct time periods. The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Cytec include, but are not limited to:

- February 18, 1975 Jonas, Incorporated report to NJDEP otherwise known as "Phylis Jonas Grid", which was identified as Jonas-14 during the June 21, 1995 deposition of Marvin Jonas in the Buzby landfill litigation;
- Marvin Jonas, Inc. Registration Statement for a Solid/Liquid Waste Collector-Hauler dated March 31, 1975, which was identified as Jonas-15 during the June 21, 1995 deposition of Marvin Jonas in the Buzby landfill litigation;
- Marvin Jonas, Portions of Marvin Jonas' handwritten transactional ledger for the year 1976, which are Bates-stamped BSAI071668-BSAI071670;
- Marvin Jonas, Inc. Registration Statement for a Solid/Liquid Waste Collector-Hauler dated May 26, 1977, which was identified as Jonas-11 during the June 21, 1995 deposition of Marvin Jonas in the Buzby landfill litigation;
- American Cyanamid responses to EPA 104(e) Information Requests;
- April 14, 1992 correspondence from Margaret Tribble at American Cyanamid Company to Martha Wilkie Murray at Peterson Consulting Company and attached affidavits from Jonas employees.

Plaintiffs also intend to offer into evidence the transcripts of Marvin Jonas' depositions in the Buzby landfill litigation.

SPS Technologies, LLC

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to SPS Technologies, LLC include, but are not limited to:

- SPS purchase orders, DCC shipping orders and DCC invoices (SPST00137-155, SPST00165-176 and SPST00234;
- November 3, 1992 response to EPA 104(e) Information Request (SPST00090); and
- February 5, 1996 response to EPA 104(e) Information Request (SPST00182);

TI Group Automotive Systems, LLC

There are no documents and no testimony establishing that any hazardous waste owned or possessed by Bundy Corporation was disposed at the Site or was hauled by DCC.

Ford Motor Company

The documents that Plaintiffs intend to rely upon to support their conclusions with respect to Ford Motor Company include, but are not limited to:

- DCC invoices and Ford purchase orders (FORD000009, FORD00010-12, FORD000016, FORD000032-000121, FORD000128, FORD000130-132, FORD000134;
- January 21, 1972 letter from DCC to Mike Margarite (FORD000123);
- Responses to EPA 104(e) Information Requests (FORD000016); and
- Analytical Sampling Results (FORD000032-000121); and
- Waste Characterization Report dated September 26, 2003

Plaintiffs also intend to rely upon the testimony of Craig Coslett and/or Geoffrey Siebel of de maximis, inc.

B. Allocation

Plaintiffs will ask the Court at trial to allocate response costs primarily based upon the equitable factor of volume of wastes of Plaintiffs, Non-Settling Defendants, and Settling Defendants that were disposed of at the Site. Plaintiffs will also ask the Court at trial to increase the allocation to AETC and Ashland by 10% because those parties knew that Manfred DeRewal had a history of pollution violations and that he intended to dispose of Ashland waste at the Site and because AETC knew that he was in fact disposing of those wastes at the Site. Plaintiffs will also ask the Court at trial to increase the allocation to Carpenter by 10% because Carpenter knew before it contracted with DCC in 1973 to remove Carpenter's wastes that Manfred DeRewal was a principal in DCC and that he had a history of pollution violations. Plaintiffs will also ask the Court at trial to decrease Plaintiffs' share by 50% based upon the fact that Plaintiffs have cooperated with EPA and the Commonwealth of Pennsylvania by, inter alia, settling EPA's past costs claim and conducting the response actions required by the OU-1 and OU-2 Consent

Decrees and because the Non-Settling Defendants did not do so, despite having received notice letters from EPA.

Plaintiffs intend to rely upon the following documents and testimony to support these conclusions:

- Documents and testimony concerning the knowledge and conduct of AETC, Ashland, and Carpenter as set forth in the section "Non-Settling Defendants Wastes Hauled by DCC" above;
- Documents and testimony in the Administrative Record establishing the reasons for EPA's initial response activities at the Site, the study and analysis by EPA of a multitude of COPCs identified at the Site in the RI/FS and otherwise, the distribution of inorganic and organic compounds in soils throughout the Site, EPA's Record of Decision and the process leading to the ROD, and the response actions taken by EPA;
- Testimony of Jay Vandeven (including documents referenced in his expert reports);
- Consent Decrees entered with respect to the Site on or about September 28, 2000 and March 14, 2002.
- Defendants received General Notice Letter and Special Notice Letters from EPA as follows: AETC, Ashland, NRM Investment Company - General Notice Letters in May and July 1989; Carpenter, Etched Circuits, fcg, inc., Handy & Harman - General/Special Notice Letters in September 2000.

Exhibit B attached hereto is a chart showing the volumes that the Court will conclude were disposed of at the Site based upon Exhibit A, and the shares Plaintiffs will ask the Court to allocate to Plaintiffs collectively (based upon aggregating their individual shares, if any, and the individual shares of the Settling Defendants, if any) and to each Non-Settling Defendant.

Specifically, the volumetric shares of Carpenter, Ashland/AETC, and AETC (for Diaz waste) were increased by 10% each, and the volumetric shares of all other entities were decreased pro-rata by the total amount of the increase ("Increase to PRPs with Knowledge" on chart). The share otherwise attributable to Plaintiffs was then reduced by 50% and the volumetric shares of the Non-Settling Defendants were increased pro-rata by the total amount of the decrease ("50%

Cooperation Credit to Plaintiffs" on chart). This column sets forth the share Plaintiffs will ask the Court to allocate to each entity.

79. What do plaintiffs contend is Cytec's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Cytec's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Cytec's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

80. What do plaintiffs contend is Ford's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Ford's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Ford's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

81. What do plaintiffs contend is SPS' allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to SPS' allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to SPS' allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

82. What do plaintiffs contend is TI's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to TI's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to TI's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

83. What do plaintiffs contend is AETC's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to AETC's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to AETC's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

84. What do plaintiffs contend is Ashland's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Ashland's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Ashland's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

85. What do plaintiffs contend is Boarhead's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Boarhead's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Boarhead's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Boarhead Corporation has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein. By way of further response, Boarhead Corporation is not a party to this action.

86. What do plaintiffs contend is Carpenter's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Carpenter's allocable/equitable share of the Total Cleanup Cost for the Site?

- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Carpenter's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

87. What do plaintiffs contend is Crown's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Crown's allocable/equitable share of the Total Cleanup Cost for the Site?

- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Crown's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

88. What do plaintiffs contend is Diaz's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Diaz's allocable/equitable share of the Total Cleanup Cost for the Site?

- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Diaz's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Diaz Chemical Corporation has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein.

89. What do plaintiffs contend is Etched's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Etched's allocable/equitable share of the Total Cleanup Cost for the Site?

- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Etched's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

90. What do plaintiffs contend is fcg's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to fcg's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to fcg's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

91. What do plaintiffs contend is H&H's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to H&H's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to H&H's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

92. What do plaintiffs contend is Knoll's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Knoll's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Knoll's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Knoll, Inc. has no successor liability for any waste disposed of at the Site from the Art Metal-Knoll Corporation East Greenville, Pennsylvania facility. Art Metal-Knoll Corporation (now Trace International) has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein.

93. What do plaintiffs contend is Merit Metals' allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Merit Metals' allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Merit Metals' allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Merit Metal Products Corp. has no successor liability for any waste disposed of at the Site from the Merit Metal-Products Corporation Warrington, Pennsylvania facility. Merit Metal Products Corporation (now Leonards II Co., Inc.) has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein.

94. What do plaintiffs contend is Novartis' allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Novartis' allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Novartis' allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

95. What do plaintiffs contend is NRM's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to NRM's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to NRM's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

96. What do plaintiffs contend is Plymouth's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Plymouth's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Plymouth's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

97. What do plaintiffs contend is Quickline's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Quickline's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Quickline's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

98. What do plaintiffs contend is RSM's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to RSM's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to RSM's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

99. What do plaintiffs contend is R&H's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to R&H's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to R&H's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

100. What do plaintiffs contend is Simon's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Simon's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Simon's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

101. What do plaintiffs contend is T&B's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to T&B's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to T&B's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

102. What do plaintiffs contend is Unisys' allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Unisys' allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Unisys' allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

103. What do plaintiffs contend is Navy's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Navy's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Navy's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78.

104. What do plaintiffs contend is Haven's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Haven's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Haven's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Haven Chemical, Inc. and Haven Industries, Inc. have no identifiable assets that would enable them to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents

referenced therein. By way of further response, Haven Chemical Inc. and Haven Industries, Inc. are not parties to this action.

105. What do plaintiffs contend is Envirotec's [sic] allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Envirotec's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Envirotec's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Enviratec, Inc. has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein. By way of further response, Enviratec, Inc. is not a party to this action.

106. What do plaintiffs contend is Sitkin's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Sitkin's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Sitkin's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Sitkin Smelting & Refining, Inc. has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein. By way of further response, Sitkin Smelting & Refining, Inc. is not a party to this action.

107. What do plaintiffs contend is Trace's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Trace's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Trace's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: Art Metal-Knoll Corporation (now Trace International) has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein. By way of further response, Trace International is not a party to this action.

108. What do plaintiffs contend is General Ceramics' allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to General Ceramics' allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to General Ceramics' allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, General Ceramics is not a party to this action. By way of further response, General Ceramics conducted a removal action in which it removed, to EPA's satisfaction, any wastes for which it might be liable.

109. What do plaintiffs contend is DeRewal's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to DeRewal's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to DeRewal's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Manfred DeRewal, Sr. has no identifiable assets that would enable him to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert

report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein. By way of further response, Manfred DeRewal, Sr. is not a party to this action.

110. What do plaintiffs contend is DCC's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to DCC's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to DCC's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, DeRewal Chemical Company, Inc. has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein. By way of further response, DeRewal Chemical Company, Inc. is not a party to this action.

111. What do plaintiffs contend is Globe's allocable/equitable share of the Total Cleanup Cost for the Site (expressed in a percentage)?

- A. What is the factual basis for plaintiffs' contention as to Globe's allocable/equitable share of the Total Cleanup Cost for the Site?
- B. Set forth the calculation used by plaintiffs to arrive at their contention as to Globe's allocable/equitable share of the Total Cleanup Cost for the Site.

ANSWER: See Plaintiffs' response to Interrogatory No. 78. By way of further response, Globe Disposal Company, Inc. has no identifiable assets that would enable it to participate financially in the cleanup of the Site. By way of further response, see June 29, 2006 expert report of Raymond F. Dovell, C.P.A. previously produced and documents referenced therein. By way of further response, Globe Disposal Company, Inc. is not a party to this action.

112. Do plaintiffs contend that the first removal action conducted by the United States (as that removal action is described in the first paragraph of page 3 of the Record of Decision for the Site) was not completed in 1992?

EXHIBIT A

Party	Waste In	Volumetric Share	Increase to PRPs with Knowledge	50% Cooperation Credit to Plaintiffs
Defendants				
Carpenter	913,242	39.31%	43.25%	0.1
Ashland/AETC	138,481	5.98%	6.56%	47.57%
Diaz/AETC	43,275	1.86%	2.05%	7.21%
Flexible	51,948	2.24%	2.04%	2.25%
Etched/Flexible	31,625	1.36%	1.24%	2.24%
NRM	491,500	21.16%	19.27%	1.36%
Handy	5,899	0.25%	0.23%	21.20%
Total	1,875,970	72.15%	74.63%	0.25%
				82.09%

Plaintiffs				
Cytec				
Ford	309,000	13.30%	12.12%	6.06%
SPS	36,993	1.59%	1.45%	0.73%
Agere	34,579	1.49%	1.36%	0.68%
TI	-	0.00%	0.00%	0.00%
Total	380,572	16.38%	14.92%	0.00%
				7.46%

Settleds				
Plymouth	14,976	0.64%	0.59%	0.59%
Quickline	1,285	0.06%	0.05%	0.05%
Navy	437	0.02%	0.02%	0.02%
Simon	3,025	0.13%	0.12%	0.12%
Unisys	3,292	0.14%	0.13%	0.13%
Rohm	-	0.00%	0.00%	0.00%
Bostik	7,125	0.31%	0.28%	0.28%
Novartis	13,450	0.58%	0.53%	0.53%
Techalloy	222,775	9.59%	8.74%	8.74%
Thomas	-	0.00%	0.00%	0.00%
Total	266,365	11.47%	10.44%	10.44%

EXHIBIT A

Waste In	2,322,907	100.00%	100.00%	100.00%	

EXHIBIT B

	Time	Gross	Factor	Net
Flexible	1/72-12/73	-	0.95	-
Bulk	12/1/73-6/30/75	93,000	0.15	13,950
Etchant	7/1/75-6/1/76	7,150	0.65	4,648
	6/1/76-3/30/77	3,900	0.15	585
		104,050		19,183
Drums	1/72-12/73	34,000	0.95	32,300
Etchant	12/1/73-6/30/75	3,100	0.15	465
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		37,100		32,765

Diaz/AETC	1/72-12/73	-	0.95	-
Nitric Acid	12/1/73-6/30/75	-	0.15	-
Bulk	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	173,100	0.25	43,275
		173,100		43,275

Ashland/AETC	1/72-12/73	-	0.95	-
Nitric Acid	12/1/73-6/30/75	-	0.15	-
Bulk	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	216,650	0.25	54,163
Dye Waste	1/72-12/73	-	0.95	-
Bulk	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	185,300	0.25	46,325
Phthalide Acid	1/72-12/73	-	0.95	-
Bulk	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	50,000	0.25	12,500
CDN Waste	1/72-12/73	-	0.95	-
Bulk	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	86,410	0.25	21,603
Solvents	1/72-12/73	-	0.95	-
Bulk	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	12,950	0.25	3,238
Solvents	1/72-12/73	-	0.95	-
Drum	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	4,345	0.15	652

EXHIBIT B

	Time	Gross	Factor	Net
NRM	1/72-12/73	-	0.95	-
Pickle Liquor	4/24/74-6/30/75	360,000	0.15	54,000
Bulk	7/1/75-6/1/76	605,000	0.65	393,250
	6/1/76-3/30/77	295,000	0.15	44,250
		1,260,000		491,500

Handy	1/72-12/73	5,020	0.95	4769
Solvents (TCE,	12/1/73-6/30/75	7,530	0.15	1129.5
MEK, acetone)	7/1/75-6/1/76	-	0.65	0
	6/1/76-3/30/77	-	0.15	0
		12,550		5,899

Etched/Flexible	1/72-12/73	17,500	0.95	16,625
Drums	12/1/73-6/30/75	23,000	0.15	3,450
Etchant	7/1/75-6/1/76	15,000	0.65	9,750
	6/1/76-3/30/77	12,000	0.15	1,800
		67,500		31,625

Thomas	1/72-12/73	-	0.95	-
	12/1/73-6/30/75	-	0.15	0
	7/1/75-6/1/76	-	0.65	0
	6/1/76-3/30/77	-	0.15	0
		-		-

Carpenter	1/72-12/73	816,658	0.95	775,825
Bulk	12/1/73-6/30/75	916,114	0.15	137,417
Pickle Liquor	7/1/75-6/1/76	-	0.65	0
	6/1/76-3/30/77	-	0.15	0
		1,732,772		913,242

Agere	1/72-12/73	-	0.95	-
	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		-		-

TI	1/72-12/73	-	0.95	-
	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		-		-

EXHIBIT B

	Time	Gross	Factor	Net
Ford	1/72-12/73	13,585	0.95	12,906
Drums	12/1/73-6/30/75	-	0.15	-
Plastics	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		13,585		12,906

	1/72-12/73	23,595	0.95	22,415
Drums	12/1/73-6/30/75	-	0.15	-
Finishing Materials	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		23,595		22,415

	1/72-12/73	1,760	0.95	1,672
Drums	12/1/73-6/30/75	-	0.15	-
Industrial Waste	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		1,760		1,672

Cytec	1/72-12/73	-	0.95	-
Bulk	12/1/73-6/30/75	193,000	0.15	28,950
Ammonia	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	116,000	0.15	17,400
Based on Driver Testimony		309,000		46,350

EXHIBIT B

	Time	Gross	Factor	Net
SPS	1/72-12/73	7,838	0.95	7,446
Drums	12/1/73-6/30/75	12,155	0.15	1,823
Chromic Acid	7/1/75-6/1/76	6,270	0.65	4,076
	6/1/76-3/30/77	5,858	0.15	879
		32,120		14,223
	1/72-12/73	8,388	0.95	7,968
Drums	12/1/73-6/30/75	12,320	0.15	1,848
Cyanide Waste	7/1/75-6/1/76	6,270	0.65	4,076
	6/1/76-3/30/77	6,573	0.15	986
		33,550		14,878
	1/72-12/73	990	0.95	941
Drums	12/1/73-6/30/75	-	0.15	-
Degreasing Fluids	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		990		941
	1/72-12/73	165	0.95	157
Drums	12/1/73-6/30/75	-	0.15	-
Acetone Waste	7/1/75-6/1/76	-	0	-
	6/1/76-3/30/77	-	0.15	-
		165		157
	1/72-12/73	110	0.95	105
Drums	12/1/73-6/30/75	-	0.15	-
Nickel Waste	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		110		105
Cyanide Waste	1/72-12/73	4,500	0.95	4,275
Bulk	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
		4,500		4,275

EXHIBIT B

	Time	Gross	Factor	Net
Plymouth	1/72-12/73	10,604	0.95	10,074
Bulk	12/1/73-6/30/75	11,667	0.15	1,750
Pickle Liquor	7/1/75-6/1/76	4,465	0.65	2,902
	6/1/76-11/31/76	1,665	0.15	250
		28,401		14,976

Quickline	1/72-12/73	1,071	0.95	1017.45
Drums	12/1/73-6/30/75	1,785	0.15	267.75
Etchant	7/1/75-6/1/76	-	0.65	0
	6/1/76-3/30/77	-	0.15	0
		2,856		1,285

Navy	1/72-12/73	-	0.95	-
Drums/Carboys	12/1/73-6/30/75	-	0.15	-
	7/1/75-6/1/76	-	0.65	-
	6/1/76-3/30/77	-	0.15	-
Driver Testimony		-		437

Simon	1/72-12/73	-	0.95	0
Bulk/Plastic Drums	12/1/73-6/30/75	-	0.15	-
Sulphuric Nitrate	7/1/75-6/1/76	-	0.65	0
	6/1/76-3/30/77	-	0.15	0
Driver Testimony		-		3,025

Unisys	1/72-12/73	3,465	0.95	3291.75
Drums	12/1/73-6/30/75	-	0.15	0
Etchant	7/1/75-6/1/76	-	0.65	0
	6/1/76-3/30/77	-	0.15	0
		3,465		3,292

Rohm	1/72-12/73	-		0
	12/1/73-6/30/75	-		0
	7/1/75-6/1/76	-		0
	6/1/76-3/30/77	-		0
		-		-

	Time	Gross	Factor	Net
Bostik	1/72-12/73	-	0.95	0
Bulk	12/1/73-6/30/75	-	0.15	0
Nitric Acid	7/1/75-6/1/76	-	0.65	0
	6/1/76-3/30/77	-	0.25	0
Driver Testimony		-		7,125

EXHIBIT B

	CDN Waste	Bulk	21,603
	Pthalide Acid	Bulk	12,500
	Solvents	Bulk	3,238
	Solvents	Drum	652
Diaz/AETC	Nitric Acid	Bulk	43,275
Flexible	Etchant	Bulk	19,183
	Etchant	Drum	32,765
Etched/Flexible	Etchant	Drum	31,625
NRM	Pickle Liquor	Bulk	491,500
Handy	Solvents	Drum	5,899
			1,675,967

Plaintiff Totals

Cytec	Ammonia	Bulk	309,000
Ford	Plastics	Drums	12,906
Ford	Finishing Mat.	Drums	22,415
Ford	Industrial Waste	Drums	1,672
SPS	Chromic Acid	Drums	14,223
SPS	Cyanide Waste	Drums	14,878
SPS	Cyanide Waste	Bulk	4,275
SPS	Degreasers	Drums	941
SPS	Acetone	Drums	157
SPS	Nickle Waste	Drums	105
			380,570

Settled Totals

Quickline	Etchant	Drums	1,285
Navy	Waste	Drums	437
Simon Wrecking	Sulphuric Nitrate	Bulk	3,025
Novartis	Nitric Acid	Bulk	13,450
Bostik	Nitric Acid	Bulk	7,125
Techalloy	Waste Oil	Drums	2,375
Techalloy	Pickle Liquor	Bulk	220,400
Plymouth Tube	Pickle Liquor	Bulk	14,976
Rohm			-
Unisys	Etchant	Drums	3,292
Thomas	Etchant	Drum	-
			266,365